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7.00 a.m. to 8.00 a.m. Every 15 minutes
8.00 " " 10.00 " " 10 " "
10.00 " " 11.00 " " 10 " "
11.00 " " 12.45 p.m. " " 15 " "
12.45 p.m. to 1.15 " " 10 " "
1.15 " " 1.45 " " 15 " "
1.45 " " 2.15 " " 10 " "
2.15 " " 2.45 " " 15 " "
2.45 " " 3.00 " " 10 " "
3.00 " " 3.10 " " 10 " "

NIGHT CARS.

8.10 p.m. and 9.00 p.m. 9.30 to 11.30 p.m.
Every Half-Hour.

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SUNDAYS.

7.00 a.m. to 10.30 a.m. Every 15 minutes.
10.30 " " 11.00 " " 10 " "
11.00 " " 12.00 noon " " 15 " "
12.00 noon to 1.00 p.m. " " 10 " "
1.00 p.m. to 5.00 " " 15 " "
5.00 " " 6.00 " " 10 " "
6.00 " " 7.00 " " 15 " "
7.00 " " 8.10 " " 10 " "

NIGHT CARS ON WEEK DAYS.

Extra Car at 11 Midnight.
SPECIAL CARS by arrangement at
the Company's Office, Alexandra Buildings,
Des Vaux Road Central.

Season and punch tickets available for all
cars not already full running at the time
stated in the Company's time-tables, but
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ing Bank Notes.

JOHN D. HUMPHREYS & SON,
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香港中外新報

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Lifting Power	12,000 tons	12,000 tons	12,000 tons
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Floating Crane capable of lifting 30 tons weight.	35 "	35 "

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NORTH BOUND.				SOUTH BOUND.			
Station	Time	Station	Time	Station	Time	Station	Time
Dairen	7.00 a.m.	Yamato Hotel	7.15 a.m.	Dairen	7.00 p.m.	Yamato Hotel	7.15 p.m.
Port Arthur	7.30 a.m.	Yamato Hotel	7.45 a.m.	Port Arthur	7.30 p.m.	Yamato Hotel	7.45 p.m.
Changchun	8.00 a.m.	Yamato Hotel	8.15 a.m.	Changchun	8.00 p.m.	Yamato Hotel	8.15 p.m.
Qiqihar	8.30 a.m.	Yamato Hotel	8.45 a.m.	Qiqihar	8.30 p.m.	Yamato Hotel	8.45 p.m.
Harbin	9.00 a.m.	Yamato Hotel	9.15 a.m.	Harbin	9.00 p.m.	Yamato Hotel	9.15 p.m.
Changchun	9.30 a.m.	Yamato Hotel	9.45 a.m.	Changchun	9.30 p.m.	Yamato Hotel	9.45 p.m.
Port Arthur	10.00 a.m.	Yamato Hotel	10.15 a.m.	Port Arthur	10.00 p.m.	Yamato Hotel	10.15 p.m.
Dairen	10.30 a.m.	Yamato Hotel	10.45 a.m.	Dairen	10.30 p.m.	Yamato Hotel	10.45 p.m.

* Russian Train Time is 25 minutes faster than S.M.R. Time.
The above fares do not include the Express Train Berth Fee.
To the daily train leaving Dairen at 8 p.m. for Changchun and that leaving Changchun
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Children of Far Cathay, a Social and Political Novel, by C. J. H. Halcombe 8.50	Dog and Gun in New Territory ... 1.00
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NOTICE.

ANY EUROPEAN, Non-Asiatic or Indian
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in person at the CENTRAL POLICE STATION
between the hours of 9 A.M. to 1 P.M. and 2 P.M.
to 4 P.M. daily.
Applicants will be required to produce Pas-
ports or identification papers.
All persons with certain exceptions who
remain in the Colony for more than 7 days
are required to Register themselves under the
REGISTRATION OF PERSONS ORDIN-
ANCE 1916.
Forms of Registration giving the particulars
required may be obtained at the G.P.O. and at
all Police Stations.
The Penalty for non-compliance is a fine not
exceeding \$50.

165

HONGKONG AND CHINA GAS CO., LTD.

THE COMPANY begs to notify the Public
that the Price of Gas will be REDUCED
by TWENTY CENTS per 1,000 cubic feet as
from the 1st February next.
By Order of the Directors,
GEORGE CURRY,
Local Secretary.
Hongkong, 6th January, 1917.

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JERSEN & CO. (IN LIQUIDATION).

CREDITORS are required to send in their
Claims to the Undersigned on or before
MONDAY, the 15th January, 1917.
Dated the 10th December, 1916.
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ONE 104 H.P. HORNSBY ACRYOYD
OIL ENGINE complete with and
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Manager.

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P. O. FEUSTER,

Manager.

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NOTICE IS HEREBY GIVEN that as from 1st January, 1917, the Company's Offices will be REMOVED to No. 4, DES VŒUX ROAD CENTRAL (next to the Hongkong and Shanghai Banking Corporation).

JOHN DE B. LANCASTER, Acting Local Manager.

Hongkong, 27th December 1916.



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INSIST ON HAVING GORDON'S.

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Style.Exclusive
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Correct in cut, tailored and finished in a fashion that proclaims the handiwork of expert craftsmen.

PRICES RANGING FROM \$28.00 to \$42.00 each.

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& CO., LTD.

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Machines are in first class condition and ready for immediate delivery.

Apply:

WILLEM HEYBLOM,

POWELL'S BUILDING,

12, DES VŒUX ROAD.

130

SPORT.

LAWN TENNIS.

LADIES' SHIELD COMPETITION.

Yesterday the annual shield match between ladies' teams of the Ladies' Recreation Club, the United Service Recreation Club and the Peak Club, was played and resulted in victory for the ladies' Recreation Club, followed by the United Service Recreation Club (4 points behind) in second place and the Peak Club third. The teams were:—

Ladies' Recreation Club—Mrs. Armstrong, Mrs. Cary, Mrs. Nisbet and Mrs. Kent.

United Service Club—Mrs. Jones, Mrs. Beckwith, Mrs. Winslow and Mrs. Hammond.

Peak Club—Mrs. Sandeman, Miss Wilkinson, Mrs. Anderson, and Mrs. Hancock.

RIFLE SHOOTING.

POLICE v. NAVAL YARD.

The Police and the Naval Yard met in a rifle shooting competition at King's Park to-day. The shoot to commence at 2.15 p.m. The Police will be represented by the following:—Mr. Franks (A.P.R.), Chief Inspector Mason (A.P.R.), Inspector Sidiar Khan (R.), Inspector Hammett (R.), Trooper Phelps (R.), Inspector Grant, Trooper Grimmer and Sgt. Pitt. Reserve—Egt. Major Royle.

CRICKET.

CIVIL SERVICE C.C. v. THE UNIVERSITY.

The following will represent the University in the above match to-day at 2 p.m. on the former's ground:—A. H. Ramjani (Capt.), R. Brayne, G. E. Mandy, R. Ponsbury-Fane, F. Redmond, J. D. Wright, A. de Souza, D. P. Dixon, Chow Yat Cheong, W. Gittins and W. Hall.

KOWLOON v. CLUB.

Kowloon will be opposing the Club on the Club Ground to-day, and will be represented by the following:—J. P. Robinson, B. D. Evans, J. V. Bragg, W. T. Elson, L. Gray, F. W. Wood, A. O. Brown, W. Kay, W. H. Stapleton, E. J. Edwards and K. McLennan.

Play commences at 2.5 p.m.

KOWLOON "B" v. STAFF AND DEPTS.

For this match, to be played at Kowloon to-day, commencing at 2.15 p.m., Kowloon will be represented by the following:—D. J. Mackenzie, H. S. Rouse, C. J. Stapleton, H. Overy, A. R. F. Raven, F. Travers, W. L. Wanser, J. H. Mead, L. J. Blackburn, J. M. Jack and A. S. Schulz.

ASSOCIATION FOOTBALL.

The surprise of the week was the victory of the Navy over the R.G.A. in the U. S. League last Saturday. The gunners were on top and had not lost a match in this league, and, as the Navy had not won a match this season, a one-sided game in favour of the soldiers was expected. The sailors, however, ran out comfortable winners by two goals to nil.

The Navy have had to go a long time before obtaining their first win. No-one will grudge them their success, and it is to be hoped that their long spell of bad luck is now finished.

They oppose the Shropshires to-day in the Hongkong League, while the Engineers meet the R.G.A. in the same league. The last two teams have twice met this season and a goalless draw has been the result in each case. Their meeting to-day on the Club Ground should provide a very interesting game.

In the second division, the Kowloon meet the South China Athletic, and, although the former is a greatly improved team, they can hardly expect to avert defeat from the clever Chinese team. The "D" Company meet the Lusitano, and a victory for the former will once again enable them to dislodge their regimental rivals, who are at the head of the table.

The 8th Coy. R.G.A. is another team that has vastly improved since the beginning of the season, and should manage a win over the R.E. (Res.), whom they meet to-day without very much difficulty. If they can manage to obtain a couple of points in this match, they will be well in the running for championship honours, tying the "A" Company, who are at present on top.

TO-DAY'S MATCHES.

HONGKONG LEAGUE.

1st Division.
Navy v. K.S.L.I.—Navy ground. Kick-off, 4 p.m.
R.G.A. v. R.E.—Club ground. Kick-off, 4 p.m. Referee, Mr. Banks.

2nd Division.
Kowloon v. S. China Athletic.—Club ground. Kick-off, 2.30 p.m. Referee, Mr. Bowles.

"D" Company K.S.L.I. v. Lusitano.—Military ground. Kick-off, 3 p.m. Referee, Mr. Jones.

R.E. Res. v. 8th Coy. R.G.A.—Navy ground. Kick-off, 2.30 p.m. Referee, Mr. Ball.

HONGKONG ASSOCIATION FOOTBALL LEAGUE.

REVISED LIST OF FIXTURES—DIVISION I.

January 13th:—
Navy v. K.S.L.I.—Navy ground. Kick-off, 4 p.m.
R.G.A. v. R.E.—Club ground. Kick-off, 4 p.m.

January 20th:—
Hongkong F.C. v. R.E.—Club ground. Kick-off, 4 p.m.
R.G.A. v. K.S.L.I.—Navy ground. Kick-off, 4 p.m.

January 27th:—
Navy v. R.G.A.—Navy ground. Kick-off, 4 p.m.

Hongkong F.C. v. K.S.L.I.—Club ground. Kick-off, 4 p.m.

(Continued at foot of next Column.)

UNIVERSITY OF HONGKONG. MATRICULATION AND LOCAL EXAMINATIONS.

The list of successful candidates at the December Matriculation and Local Examinations of the University of Hongkong is as follows:—

MATRICULATION.

Honours.

15 Chan Kwan Po.
37 Sung Zau Yuen, Medhurst College, Shanghai.

Pass.

1 Lai Sun Lu.
3 Ang Swei Cheng.
4 Lam Mun Yoke.
7 Chui Toon Lok.

10 Wu Yee Tak.
12 Yung Loo Lin.
14 Wu Siu In.

16 Cheung Lui Kong, Queen's College.
17 Ahmed Osman Madar, Queen's College.

18 Carlos Francisco da Roza, St. Joseph's College.
19 Allan Augustus Chennalloy.

21 Antoine George Rapanahin, Diocesan Boys' School.
23 Ernest Baker, Diocesan Boys' School.

25 Teh Yok Cheo.
26 D. Kumarasamy.
29 Fan Tsch Pu.

31 Shih Wei Hua.
41 Hsu Pin Yuan, Griffith John College, Hankow.
45 Woo Kwi Ming, Medhurst College, Shanghai.

48 Ning Nee, Private, Shanghai.

* Not eligible to enter the Faculty of Medicine.

Senior Local For Boys.

2 Tang Chee Cheong.
53 Ng Ka Wing, St. Paul's College, with Distinction in Arithmetic and Mathematics.

58 Chan Chiu Chung, Sacred Heart College, Canton.

Senior Local For Girls.
21 C. O. Frost, Kowloon British School.

22 A. M. Forsyth, Kowloon British School.

23 N. M. Barretto, Italian Convent School.

Junior Local For Boys.
1 V. M. Haas, Victoria British School.

4 G. F. C. Bullock, Kowloon British School.

5 R. C. Gegg, Victoria British School.

7 Yuen Wai Ping.
16 Lee Pak Hung, Queen's College.

17 William Mok Kai Shang, Queen's College.

20 Ho Chee Wing.
24 Yan Hau King, Ying Wah College.

Junior Local For Girls.
43 D. E. Curry, Kowloon British School.

44 Mary Kinross, Kowloon British School.

46 E. M. Curry, Kowloon British School.

47 R. Levy, Kowloon British School.

48 E. F. Knight, Kowloon British School.

49 M. M. Ramsay, Kowloon British School.

50 G. L. Woolley, Victoria British School.

February 3rd:—
Navy v. R.E.—Navy ground. Kick-off, 4 p.m.
Hongkong F.C. v. R.G.A.—Club ground. Kick-off, 4 p.m.

February 10th:—
R.E. v. K.S.L.I.—Navy ground. Kick-off, 4 p.m.
Hongkong F.C. v. Navy.—Club ground. Kick-off, 4 p.m.

UNITED SERVICES LEAGUE.

January 17th:—
Navy v. H.K. Volunteers.—Club ground. Kick-off, 5 p.m.
R.G.A. v. K.S.L.I.—Navy ground. Kick-off, 4 p.m.

January 24th:—
R.G.A. v. Volunteers.—Club ground. Kick-off, 5 p.m.
R.E. v. K.S.L.I.—Navy ground. Kick-off, 4 p.m.

January 31st:—
R.E. v. Volunteers.—Club ground. Kick-off, 5 p.m.
Navy v. K.S.L.I.—Navy ground. Kick-off, 4 p.m.

FEBRUARY 7th:—
Navy v. K.S.L.I.—Navy ground. Kick-off, 4 p.m.
R.G.A. v. R.E.—Club ground. Kick-off, 4 p.m.

FEBRUARY 14th:—
Volunteers v. K.S.L.I.—Club ground. Kick-off, 5 p.m.
Navy v. R.E.—Navy ground. Kick-off, 4 p.m.

HONGKONG LEAGUE 1st DIVISION.

TABLE TO DATE.

Club P. W. L. D. Goals F. A. P.

Hongkong F.C. 4 3 1 0 5 2 6

R.E. 4 2 1 1 4 4 5

K.S.L.I. 3 2 1 0 5 2 4

R.G.A. 3 1 1 1 1 1 3

Navy 4 0 4 0 1 7 0

UNITED SERVICES LEAGUE.

P. W. L. D. Goals F. A. P.

R.G.A. 5 3 1 1 4 2 7

H.K. Volunteers 4 3 1 0 4 2 6

R.E. 4 1 1 2 7 4 4

Navy 4 1 3 0 2 7 2

K.S.L.I. 3 0 2 1 4 6 1

HONGKONG LEAGUE.

Division II. Table to Date.

Club P. W. L. D. Goals F. A. P.

"A" Co. K.S.L.I. 6 4 1 1 15 3 9

"D" Co. K.S.L.I. 5 4 1 0 14 4 8

Staff and Deps. 5 4 1 0 6 3 8

8th Co. R.G.A. 5 3 1 1 6 6 7

83rd Co. R.G.A. 7 1 2 4 9 7 6

Lusitano 4 2 1 1 6 4 5

S. China Ath. 4 2 1 1 5 3 5

R.E. Res. 6 2 3 1 4 10 5

Kowloon 5 1 3 1 3 10 3

87th Co. R.G.A. 7 0 4 2 3 10 3

Navy Res. 6 0 5 1 6 18 1

HONGKONG AND SHANGHAI BANK.

PROPOSED DIVIDEND.

We are officially authorized to state that, subject to audit, the Directors of the Hongkong and Shanghai Banking Corporation will recommend at the forthcoming meeting:—

A final dividend for the year ending 31st December, 1916, of 42 3/4 per share, and a bonus of ten shillings per share, subject to deduction of Income Tax:—

Add to the Silver Reserve Fund, \$500,000

Write off Bank Premises, 750,000

Provision for depreciation of Securities, 600,000

Carry forward about 314 lacs.

HONGKONG VOLUNTEERS.

ORDERS BY LIEUT.-COLONEL A. CHAPMAN, V.D.

JOINED.

Pte. J. H. Scott having joined is allotted Corps No. 2,048 and posted to Scouts Company.

Pte. T. G. Fleming having joined is allotted Corps No. 2,049 and posted to Scouts Company.

RESIGNED.

No. 1,082 Pte. T. B. Johnson is permitted to resign dated 9. 1. 17.

No. 1,857 Pte. S. V. Monteiro is permitted to resign dated 11. 1. 17.

LEAVE.

Surg-Lieut. I. W. Kew is granted 2 months' leave from 10. 1. 17.

No. 1,068 Corp. A. Hamilton is granted 12 months' leave from 10. 1. 17.

No. 1,749 L.C. J. J. Blake is granted leave for the duration of the war from 3. 1. 17.

No. 1,708 Pte. L. Forster is granted half month's leave from 10. 1. 17.

No. 1,987 Pte. R. M. McLeay is granted 12 months' leave from 10. 1. 17.

No. 1,944 Pte. H. G. H. Griffith is granted 1 month's leave from 10. 1. 17.

No. 1,719 Pte. J. Arthur Howe is granted 1 month's leave from 10. 1. 17.

No. 2,010 Spr. E. G. Anderson is granted 6 months' leave from 10. 1. 17.

No. 1,871 Pte. G. H. Davis is granted 1 year's leave from 25. 1. 17.

No. 1,901 Pte. S. S. Moore is granted 12 months' leave from 14. 3. 17.

No. 1,532 Gr. J. McCubbin is granted 9 months' leave from 31. 1. 17.

PROMOTION.

To be Lance Corporal dated 12. 1. 17.

No. 1,751 Pte. F. Reis.

PARADES.

Monday, 15th instant.

7.30 a.m. Belchers 6" Section at Belchers Battery.

5.10 p.m. Centre Section M. G. Co. drill at Kowloon Dock. Hongkong residents proceed by launch from Statue Wharf at 4.30 p.m.

5.15 p.m. Artillery Battery Left Section M. G. Co. and Civil Service Coy. section drill and Bayonet exercises on Murray Parade Ground.

5.15 p.m. Right Section M. G. Co. at Headquarters for Route March.

5.15 p.m. Scouts Company platoon drill on Cricket Ground.

5.15 p.m. Recruits of all units at Headquarters under Corp. Grimes.

5.30 p.m. Signalling Section class "B" at R. A. Theatre.

Tuesday, 16th instant.

7.30 a.m. Belchers 6" Section at Belchers Battery.

5 p.m. Mounted Section at Jockey Club Stables.

5.15 p.m. Stretcher Bearer Section at Headquarters.

5.30 p.m. Signalling Section class "B" at R. A. Theatre.

Wednesday, 17th instant.

5.15 p.m. All units (except those on duty) at Headquarters for Lecture by Inspecting Officer H.K.V.C. Subject: "Reconnaissance and Patrols" (Multi may be worn).

5.15 p.m. Engineers Company (Taikoo Section only) section drill at Taikoo Docks.

5.45 p.m. Signalling Section class "A" and "C" at Happy Valley for field work.

Thursday, 18th instant.

7.30 a.m. Belchers 6" Section at Belchers Battery.

5.30 p.m. Signalling Section class "B" at R. A. Theatre.

Friday, 19th instant.

7.30 a.m. Belchers 6" Section at Belchers Battery.

5.15 p.m. Recruits of all units at Headquarters C. S. M. Mitchell and Corp. Grimes will attend.

5.30 p.m. Signalling Section class "B" at R. A. Theatre.

Sunday, 21st instant.

8.30 a.m. Belchers 6" Section at Blake Pier for sub-calibre practice at Stonecutters.

DETAIL.

On duty 21st instant. Scouts Company.

On duty 22nd instant. Scouts Company.

On duty 23rd instant. Civil Service Company.

On duty 24th instant. Artillery Battery.

On duty 25th instant. Centre Section M. G. Co.

On duty 26th instant. Right Section M. G. Co.

On duty 27th instant. Scouts Company.

Orderly Officer from 21st to 27th instant. Lieut. C. Smith.

A. F. CHURCHILL, Captain Adjutant, H. K. V. Corps.

Hongkong, January 12th, 1917.

NOTICES.

(a) It is proposed to form a branch of the R.E. Old Comrades Association in Hongkong. Any R. E. or ex R.E. is eligible for membership. (Sub. 2/0 per annum) Further information on the subject can be obtained from Q.M.S. C. F. Lintoll, R.E.

THE WAR.

PEACE IMPOSSIBLE AT PRESENT.

ALLIED REPLY TO PRESIDENT WILSON.

NEW BRITISH WAR LOANS.

CONFIDENCE OF BRITAIN.

General.

LATEST CABLES.

[THROUGH REUTER'S AGENCY.]

BRITAIN'S LATEST WAR LOANS.

FULL DETAILS.

LONDON, January 12th.

The prospectuses have been issued for two new British war loans. One is a loan of £5 per cent., issued at £95 per cent., and redeemable between 1929 and 1947, and the other is a £4 per cent. loan, issued at £100 per cent. and redeemable between 1929 and 1942, income tax compounded.

With regard to the £5 per cent. loan, the prospectus states that interest is payable half yearly. The first dividend is payable on June 1st, 1917, on fully paid allotments. The price of issue is £95 per cent., payable as follows:—(1) For fully-paid allotments on application, £95 per cent.; (2) For instalment allotments: on application, £5 per cent.; on March 2nd, £15 per cent.; on March 23rd, £15 per cent.; on April 18th, £20 per cent.; on May 9th, £20 per cent.; on May 30th, £20 per cent.; total £95 per cent. All in 1917.

The interest on the £4 per cent. loan is payable on April 15th and October 15th.

The first dividend will be as follows:—Payable on April 15th, on "fully paid allotments," 12s. 8d. per cent. (The first dividend on instalment allotments will be the full half year interest payable on October 15th.

The price of issue is £100 per cent., payable as follows:—(1) For fully-paid allotments, on application, £100 per cent. (2) For instalment allotments: on application, £5 per cent., on March 2nd, £15 per cent., on March 23rd, £20 per cent., on April 18th, £20 per cent., on May 9th, £20 per cent., on May 30th, £20 per cent., total £100.

The stocks are investment authorised by the Trustee Act, 1893, and trustees may invest therein notwithstanding that the price may, at the time of investment, exceed the redemption value of £100 per cent.

The Governor and Company of the Bank of England are authorised to receive applications for the above loans, which will take the form of stock or bonds to bearer at the option of subscribers.

Applications, which may be for either loan, must be for sums which are multiples of £50, and may be for either (1), fully-paid allotments, or, (2), instalment allotments.

They will be received at the Bank of England Loan Office, and may be forwarded either direct or through the medium of any banker or stockbroker in the United Kingdom.

British Government Treasury Bills will be accepted under discount at 5 per cent. per annum, and war expenditure certificates will be accepted under discount at 5 per cent. per annum in both cases, as from February 16th, 1917, in lieu of cash payment for "fully paid allotments," provided that the entire proceeds of the bills and certificates are so applied.

If not previously redeemed, the loans will be repaid at par as follows:—£5 per cent. war loan, on the 1st June, 1947, £4 per cent. war loan, on the 15th October, 1942, but His Majesty's Government reserve to themselves the right to redeem the loans or either of them at par at any time on or after the undermentioned dates, on giving three calendar months notice in the *London Gazette*:—

£5 per cent. war loan: at any time on or after the 1st June, 1929.

£4 per cent. war loan: at any time on or after the 15th October, 1929.

Both capital and interest will be a charge on the consolidated fund at the United Kingdom.

At soon as the necessary statutory authority has been obtained, arrangements will be made for the acceptance by the Commissioners of Inland Revenue of stock and bonds of these loans at their respective issue prices, with due allowance for any unpaid interest accrued thereon in satisfaction of amounts due on account of death duties, provided such stock and bonds have formed part of the estate of the deceased for a period of not less than six months immediately preceding the date of death.

For the purpose of providing against depreciation on the market prices of the loans, the Treasury undertake to set aside monthly a sum equal to one-eighth of one per cent. of the amount of each loan to form a fund to be used for purchasing stock or bonds of either loan for cancellation, whenever the market price falls below the issue price. Whenever the unexpended balance of such fund reaches £10,000,000, the monthly payments will for the time being be suspended, but they will be resumed as soon as the unexpended balance falls below £10,000,000.

Dividends on subscribed and registered stock of the £5 per cent. war loan will be paid without deduction of income tax, but the income derived from such dividends will be assessable to income tax in the hands of the recipients at the rates of tax appropriate to their respective incomes.

Dividends on the £4 per cent. loan will be exempt from liability to assessment to British income tax other than super-tax. For the purposes of super-tax, and in computing total income for the purposes of exemption, abatement, reduced rate of income tax on earned or unearned income, etc., the income derived from such dividends will be treated as if the amount received represented the net income after deduction of income tax at the full normal rate. There will, however, be no title to repayment of income tax in respect of such untaxed dividends.

Stock and bonds of these loans, and the dividends payable from time to time in respect thereof will be exempt from all British taxation present or future if it is shown in the manner directed by the Treasury that they are in the beneficial ownership of a person who is neither domiciled, nor ordinarily resident in the United Kingdom of Great Britain and Ireland. Further, the dividends payable from time to time in respect of stock and bonds of these loans will be exempt from British income tax present or future if it is shown in the manner directed by the Treasury that the stock or bonds are in the beneficial ownership of a person who is not ordinarily resident in the United Kingdom or Great Britain and Ireland, without regard to the question of domicile. Where a bond belongs to a holder entitled to exemption under these provisions the relative coupons will be paid without deduction for income tax or other taxes if accompanied by a declaration of ownership in such form as may be required by the Treasury.

The books of the loans will be kept at the Bank of England, and at the Bank of Ireland. Dividends on stock will be paid by warrant, which will be sent by post. Dividends on bonds will be paid by coupon.

Stock will be convertible into bonds to bearer at any time by means of transfer, and bonds to bearer will be exchangeable for stock without payment of any fee. Powers of Attorney for the transfer of inscribed stock, and deeds for the transfer of registered stock will be free of stamp duty.

ALLIED REPLY TO PRESIDENT WILSON.

PEACE IMPOSSIBLE AT PRESENT.

LONDON, January 12th.

The Allied reply to President Wilson's Peace Note has been published. The communication, after supporting the proposal to create a League of Nations to assure universal peace and justice, expresses the view that it is impossible at present to obtain a peace which would not only secure reparation and restitution, and the guarantees due, through the Central Empire's guilty act of aggression, but would also enable the future of European nations to be established on a sure foundation.

The Allies regret to disclaim responsibility for the losses and suffering entailed by neutrals, as they in no way provoked the war. The Allies also feel it their duty to challenge, in the most friendly, but clearest way, the analogy drawn between the opposing belligerents, which directly conflicts with evidence. History had clearly established one fact, namely, the calculated policy of aggression by which Austria and Germany sought to ensure hegemony in Europe, and universal economic domination.

By her declaration of war, the instant violation of Belgium and Luxembourg, and her methods of warfare, Germany had proved systematically that she scorned every principle of humanity and respect due to small States. The reply proceeds to set out a further series of enemy crimes, and recalls the horrors marking the invasion of Belgium and Serbia, the atrocious treatment they were undergoing, the massacres of hundreds of thousands of inoffensive Armenians, the barbarities in Syria, the Zeppelin raids on open towns, the submarining of liners and shipping generally, including neutrals, the cruel treatment of war prisoners, the judicial murders of Miss Cavel and Captain Fryatt, the deportation and enslavement of civil populations, etc.

HEAVY GERMAN CASUALTIES.

LONDON, January 12th.

The casualties shown in the official German lists for December, though not necessarily incurred in December, total 89,291, of which which number 15,160 are killed.

GERMANY AND PEACE.

NOTE PRESENTED TO NEUTRALS.

AMSTERDAM, January 12th.

It is reported from Berlin that a Note has been handed to the representatives of neutral nations indicating Germany's view of the situation owing to the enemy reply to the peace proposals.

EARLIER CABLES.

FIRES AT ZEPPELIN SHEDS.

DISASTERS AT KIEL.

THE HAGUE, January 10th.

A neutral eye-witness declares that there have been three incendiary fires at the Zeppelin sheds at Kiel during the last five weeks.

The latest destroyed two new Zeppelins, and twenty-four aeroplanes.

Five carbonised bodies were found, two of which were described by the local papers as being those of British spies.

GERMANY PREPARING FOR BIG OFFENSIVE.

FEARS IN SWITZERLAND.

LONDON, January 10th.

The *Daily News* correspondent at Lausanne says that, despite the German denials, the Swiss are preoccupied with the possibility of German invasion.

A desperate effort is to be made by Germany to secure peace within three months by a smashing blow in the West.

Three possibilities are discussed:—Firstly, an attack on Italy from Austria, through St. Gothard; secondly, from Germany via Porrentruy, threatening Gelfort; and, thirdly, from Germany via Schaffhausen, threatening the industrial heart of France.

Swiss military experts consider a simultaneous attack at the three points most possible.

BRITAIN'S CONFIDENCE.

VICTORY IN 1917.

LONDON, January 11th.

The Guildhall was crowded on the occasion of the War Loan meeting, and Mr. Lloyd George, the Prime Minister, was given a great reception.

Mr. Bonar Law, Chancellor of the Exchequer, warned his hearers that the future rate of interest for war money would be limited. He forecasted that it would not be higher than the present interest. If the Loan failed—and it would not—other methods could be applied, and the rate would not be 5 per cent. (Laughter.) In conclusion, he declared that the German military machine was visibly crumbling.

Mr. Lloyd George declared that the Kaiser, in order to drug those whom he could not dragoon, told the people that the Allies had rejected peace terms. We had not seen any peace terms. We all wanted peace, but it must be a real peace. The Allies at the Rome Conference were under no delusion concerning the magnitude of the task, nor were they doubtful of the result. (Cheers.)

The whole situation was probed, the difficulties faced, and arrangements made to deal therewith. The Allies felt that if victory was difficult, defeat was impossible. (Cheers.) There was a grim resolution to rid the world overlastingly of the menace of the Prussian military caste and to save Europe from an unspeakable despotism. (Cheers.)

The Allies were more and more looking towards Britain, and he was confident that that trust would not be misplaced. Our Navy would continue to strangle enemy commerce despite piratical devices—(cheers)—while, with proper support, our gallant Armies would cleave the road to victory in 1917. (Loud cheers.) A successful loan would shorten the war, save lives, and save the British Empire, Europe and civilisation. (Cheers.)

The Prussian menace at present constituted a running mortgage which detracted from our national security. Let us clear off that mortgage for ever, and in future let the nations combine to punish the first peace-breaker. (Loud and continued cheering.)

Continuing, Mr. Lloyd George said we had made it clear in reply to Germany, and clearer in reply to the United States, that war is preferable to peace at the Prussian price. He emphasised that there was no flinching, no wavering and no faintheartedness in the uniformity of purpose shown at the Rome Conference, but only a grim determination to achieve the high end for which we accepted the Prussian challenge and to rid Europe for ever of this menace. (Cheers.) "Before we rebuild the temple of peace, we must see that its foundations are solid."

Mr. Lloyd George, in conclusion, said:—The British Armies to-day, in the matter of training and equipment, are more formidable than ever. I don't know a nation that will dare touch us after the war. They have forgotten what we were like in the old days, but it will take them long to forget this lesson. (Cheers.)

The Germans are pressing back the Russians and Rumanians, not because they are better fighters, but because they are better equipped. Let us equip them, and it will then be another story. (Cheers.) I want to see your cheques hurtling through the air to the enemy entrenchments. Every well-directed cheque properly primed is more formidable than a twelve-inch gun. It clears a path through the barbed wire. Don't let us squander our money in luxuries and indulgences—put it there and help the soldiers. The more we get, the shorter will be the war." (Loud cheers.)

GERMAN INTRIGUE IN AMERICA.

LONDON, January 11th.

According to a San Francisco message, the Federal Jury has convicted the German Consul-General, the Vice-Consul, a Lieutenant and two others, including a woman, for plotting to blow up munition works, railways, bridges, trains and munition ships.

THE ROME CONFERENCE.

ADVANCE TOWARDS UNITY OF ACTION.

LONDON, January 10th.

The *Daily Mail* says that General Sir William Robertson, General Milne, Sir Francis Elliot, and the Earl of Granville attended the Rome Conference.

The *Times* says it is understood that the British delegates to the Rome conference regard it as the most satisfactory of Allied War Councils, marking an advance towards unity of action.

PEACE PROPOSALS.

THE ALLIES' REPLY.

LONDON, January 11th.

Forecasts of the Allies' reply to President Wilson have been published. They describe it as differing considerably from the reply to Germany. It is conceived in the most frank and most cordial spirit, and is addressed to the American people equally as to President Wilson.

It emphasises that the principle of nationalities must be fully carried out if a league to enforce is ever to be practicable.

BELGIUM'S REPLY.

PARIS, January 11th.

M. Briand has handed the American Ambassador a Note from the Belgian Government, adhering to the reply of the Allies and thanking the American Government for its generous services to the unfortunate Belgian people.

AUSTRIA FROM WITHIN.

SIGNIFICANT MEETINGS.

LONDON, January 11th.

Austria-Hungary's military and economic difficulties are indicated by significant conferences. The Emperor Charles, at the Austrian Headquarters on Tuesday, received in audience the Bulgarian Crown Prince, the Archduke, Karl Stefan and Karl Albrecht, General Czernin, German Military Plenipotentiary, the Military Governor of Lublin and Count Tarnowski, the Ambassador to the United States.

General Czernin presided yesterday at an eight-hour economic conference, at Vienna, of all the Hungarian Ministers.

EGGS FOR ENGLAND.

LONDON, January 11th.

Seven million Egyptian eggs have reached London, and it is reported that they are selling at a penny-three-farthings each. The supplies from America have been the largest for months.

THE IRISH PROBLEM.

AN AMERICAN ANNOUNCEMENT.

LONDON, January 11th.

A telegram from New York quotes the *Chicago Herald* as reporting that Lord Shaughnessy is returning to England in two months' time, having been chosen to solve the Irish problem.

The Balkans.

LATEST CABLES.

[THROUGH REUTER'S AGENCY.]

IN MACEDONIA.

PARIS, January 12th.

A Macedonian communiqué states:—The artillery duel has been increasing along the whole front, particularly in the Struma, in the regions of Makova and Monastir. Effective English and French aeroplane bombardments were carried out on military establishments and camps.

EARLIER CABLES.

THE GREEK SITUATION.

ROME, January 11th.

The British colony at Athens has arrived at Brindisi, on route to England. The Italian residents remain at Athens.

GERMAN FALSEHOODS.

THE ALLIES IN ROUMANIA.

LONDON, January 11th.

The *Times* correspondent at the Rumanian Headquarters, telegraphing on January 8th says:—The Allies are slowly retiring to the main line of defence on the Sereth which has been strongly fortified during recent weeks.

German assertions that they have captured the Predeal Army in November reached here only yesterday. I witnessed the retreat of the whole army from the Carpathians under General Averescu, who kept in contact with the enemy the whole time. The lost guns, which were destroyed, were sacrificed by the rear-guards, but the remainder of the army joined the Bukarest divisions and are still fighting.

IN ROUMANIA.

HEAVY FIGHTING.

PETROGRAD, January 11th.

A wireless official message says:—Fighting continues south of Lake Babit. We captured a village east of Kalnoen. The enemy captured two heights north of the Mitzur River.

The Rumanians fell back south-east of Mokostirka.

At Kachinul, also north-east of Mokostirka, the enemy crossed the Putna. North of Focani, our counter-attack threw him back with heavy losses.

The Russo-Rumanians, though falling back, are stoutly resisting and are retarding the progress of the enemy in a difficult country.

Africa.

EARLIER CABLES.

[THROUGH REUTER'S AGENCY.]

EAST AFRICAN SUCCESS.

ENEMY IN RETREAT.

LONDON, January 10th.

Reuter's correspondent in East Africa, describing the sharp fighting on a twenty-mile front on January 1st., resulting in the ejection of the enemy from the whole of his elaborate entrenchments on the Mgeta River, says that some 130 Baluchis on the right flank, under General Sheppard, dug in at night behind the enemy's front line and, with other Baluchis, attacked at dawn. The enemy fled in disorder towards the second line. The intervening Baluchis met them with heavy fire and repulsed three desperate attempts to break through. They then counter-charged and scattered the foe. The losses on both sides were very severe, but the enemy's were the heavier. In the evening, General Sheppard advanced fifteen miles and sent the enemy in full retreat.

Meanwhile, General Lyall, on the left flank, after occupying Kitaru, marched south-west and cut the Duthum-Kideringwa road. He also captured a gun and much booty.

General Cunliffe, in the centre, bombarded and captured the main enemy position. He dispersed the enemy and reached Kideringwa.

All the troops are now pursuing the enemy forces who have abandoned munitions and stores and are scattering in the jungle with a view to reforming at a pre-arranged rendezvous.

Naval Activities.

EARLIER CABLES.

[THROUGH REUTER'S AGENCY.]

BRITISH NAVAL LOSSES.

THE "CORNWALLIS" SUB-MARINED.

LONDON, January 11th.

The Admiralty announces that the *Cornwallis* was torpedoed and sunk by a submarine in the Mediterranean on Tuesday. Thirteen men are missing. [H.M.S. *Cornwallis* was attached to the 6th Battle Squadron. Her displacement was 14,000, and she was completed in 1904.]

SEAPLANE CARRIER SUNK.

The seaplane carrier *Ben Mychree* was sunk by gunfire off Kasterlorio, Asia Minor, to-day. One officer and four men were wounded.

SINKINGS.

January 11th.

The latest sinking reported are the steamers *Baynesk*, *Lynghed* and *Andons* (British), and *Fernebo* (Swedish).

The Near East.

EARLIER CABLES.

[THROUGH REUTER'S AGENCY.]

SUCCESS IN EGYPT.

STRONG POSITIONS CAPTURED.

LONDON, January 11th.

An official message from Egypt says:—We captured on Tuesday a strong position consisting of six lines of entrenchments, six main redoubts and a central keep, covering Rafa, north-east of El Arish. The Anzac mounted forces, and the Imperial Camel Corps attacked the position and carried it after a whole day's fighting. After the engagement Turkish reliefs were encountered and entirely destroyed four miles from Rafa. Further details will be sent later.

The prisoners captured total 1,600, and we have also taken four mountain guns. The enemy killed and wounded in our hands number 600.

Franco-Belgian Front.

EARLIER CABLES.

[THROUGH REUTER'S AGENCY.]

GERMAN CLAIMS.

AMSTERDAM, January 11th.

A wireless German official message says:—We repulsed an attack, with heavy losses, north of Ypres. We drove out the British who had penetrated on a narrow front. The enemy occupied a salient of a trench near Beaumont.

The Austro-Germans have won some successes between the Uz and Susit valleys. We stormed the heights north of the Oituz road, and captured 800 prisoners, near Marasti and Racocast.

RUSSIAN POLITICAL CHANGES.

MUCH SPECULATION.

LONDON, January 11th.

There is much speculation at the meaning of the political changes in Russia.

The *Daily Mail* correspondent at Petrograd says that the new Premier, Count Goltzke, the ex-Governor of Tver, where the policy has been reactionary, in an interview said he considered it essential to co-operate with the Parliamentary institution, for the war must continue till complete victory had been gained.

The *Daily News* correspondent at Petrograd says M. Trepoft has resigned because there was no prospect of carrying out the wishes of the Duma, the Assembly, the nobles and the Press for real collaboration between the Administration and the people.

The *Russkoye Slovo* concludes a gloomy leader by saying that through changes Russia has suffered much lately, "but we never before realised so vividly that the Fatherland was endangered."

AD BREATH.

THE TONGUE IS THE INDEX.

breath is foul. You do not perceive it yourself. You are like a person who is always among the oils and vanishes—you get used to what is to many people a most obnoxious smell. It is most disagreeable to those with whom you come in contact. A slight Headache, a Bad Breath, and a Coated Tongue, are the first symptoms of Stomachic Disease. Take me by the forehead and intercept its germination; arrest the germs as they develop into disease. A pill in time may save days of suffering. Look at your tongue in the looking glass every night and morning, and if it is at all discoloured, take a couple of Dr. Morse's Indian Root Pills. They will remove the objectionable matter from the stomach, regulate the system, and sweeten the breath. One or two of these pills taken once or twice a week will ensure a well-regulated system, fortified against all disease.

They are a perfect Blood Purifier and a positive and permanent cure for Biliousness, Indigestion, Constipation, Headaches, Sallow Complexion, Liver and Kidney troubles, Piles, Pimples, Boils and Blotches, and for Female Ailments.

DR. MORSE'S INDIAN ROOT PILLS
FOR THE LIVER

For Sale by WATKINS, Ltd., Wholesale and Retail Agents, and Chemists and Stores generally, at 60 cents per bottle, or will be forwarded on receipt of price by THE W. H. COMSTOCK CO., Ltd., Sole Proprietors, 21, Farringdon Avenue, London, England.

THEY DO NOT WEAKEN. THEY DO NOT SICKEN. THEY DO NOT GRIPE.

Fortify yourself with Bovril

IT MUST BE BOVRIL

BRITISH TO THE BACKBONE

Nobody ever found a bottle of immature

JOHNNIE WALKER

To safeguard its maturity our policy for the future is our policy of the past. First and foremost to see that the margin of stocks over sales is always large enough to maintain our unique quality.

JOHNNIE WALKER, "White" Label, Over 6 years old.
JOHNNIE WALKER, "Red" Label, Over 10 years old.
JOHNNIE WALKER, "Black" Label, Over 12 years old.

Guaranteed same quality throughout the World.

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PROSPECT OF AN ERA OF BRITISH COMBINES.

LORD RHONDDA'S VIEWS.

Under this heading (writes Lord Rhondda, to a London contemporary) an anonymous correspondent, in your issue of Saturday last, draws attention to what he conceives to be possible dangers that may accrue to the community after the war as a consequence of what he is pleased to term "Lord Rhondda's activities." I shall be glad if you will allow me to point to a few of the misconceptions under which he labours, and which, if allowed to pass unnoticed, might lead the less informed of your readers to wrong conclusions. Before doing so, however, I may perhaps in self-defence be permitted, and even at the risk of being thought egotistical, to remind him that I devoted nearly a quarter of a century of the best years of my life to public work in the House of Commons, and also to say that my happiest and proudest memory is the knowledge that I enjoyed the confidence of the miners of South Wales over a longer period and in a larger measure than any man now living, miners' agents not excepted. It was not until the comparative dawn upon me that under no circumstances did my political labours wish to avail themselves of my services, and that I could be of more use to the community by helping to develop the resources of the country than by perambulating the Parliamentary lobbies at the beck of the party Whip, that I decided to return to commercial life.

CONTROL OF THE COLLIERIES.

I hope your readers will not doubt my sincerity when I say that I am out for the game, and not for the stakes, and while I admit I find business a very fascinating game I contend that by increasing the means of subsistence of the people I have in the aggregate contributed more to the material happiness and well-being of Welsh colliery workers and their families than have all the miners' leaders combined, though moved by the best intention. That is an expression of opinion, however, to which I hardly expect them to subscribe.

Your correspondent writes, quite honestly, I am sure, under misapprehension in several particulars. He thinks I have made huge profits out of the war, and that with these I have been enabled to enter upon what he considers a campaign of activity most dangerous to the State. I have made no huge fortune out of the war. I do not, however, feel called upon to disclose my methods of acquisition, and thereby invite the competition of your correspondent, but I will say that what I have done in the way of acquiring control of Welsh collieries the South Wales Miners' Federation might have far more easily done with the large sums at their disposal, had they been so minded. If instead of squandering the funds of their powerful organisation in a North Wales slate quarry and in a rash newspaper enterprise (very speculative investments at best and of which they can have had little knowledge), they had anticipated me and obtained the control of collieries at home in the efficient management of which they claim to have a far better knowledge than they concede me, they might have secured for the members of their already wealthy federation the profits they now so much grudge the poor outside investor.

But be that as it may, I think I can best refute the charge levelled against me of wishing to make a profit out of the necessities of the nation by reminding your readers that soon after the outbreak of hostilities I recommended the Government to take over the collieries, only leaving the proprietors the income they had been receiving prior to the war, but this I was told was impracticable; while I have since repeatedly and publicly expressed the opinion that no man should be allowed to make profit out of the war—consequently your correspondent's charges leave me withers unwrung.

Another misconception of his is that some particular group control all the collieries with which I am personally associated. This is not the case. I am interested in some collieries with certain friends, and in other collieries with a different group of friends. The blame, therefore, whatever it amounts to, of controlling ten million tons must, I fear, rest upon my humble shoulders alone. Ten million tons, by the way, is about four per cent. of the total output of the United Kingdom. I question myself whether the control of four per cent. can exercise a paramount influence on the price of any commodity, and the dangers your correspondent forecasts need not, it seems to me, excite any immediate public alarm. His wider business knowledge and experience, however, leads him to think otherwise.

Let me assume, for the purpose of argument, that the figure of £3,500,000 which he gives as the actual profits of South Wales collieries during 1915 is correct. How much of this goes in taxation he does not say, nor does he tell us what proportion the ordinary shareholder receives in dividends on his risky investment in the highly speculative industry, but on 50,000,000 tons, approximately the output for 1915, the profit per ton works out at something less than one shilling and sixpence. This is the share of capital, while approximately ten times that amount goes for the remuneration of labour.

COLLIERY SHAREHOLDERS.

Consumers will note that of the price paid by them one shilling and sixpence per ton only goes to those who adventure their capital in working the mines during what your correspondent describes as "a boom time for coals." Nevertheless, he grows querulous over the action of colliery shareholders who look around and make arrangements such "as will provide safeguards against leaner years in the future." For my own part I think rather that they are to be commended for their foresight in preparing for a rainy day. I say commended shareholders rather than coalowners' advisers, for the impression sought too often to be conveyed in ill-informed articles in the London Press is that the South Wales coal trade is in the hands of a few wealthy capitalists, whereas the executive (Continued at foot of next Column.)

SCOTLAND'S CALL.

A BOCHIE AND "CHOBBA."

The Boche professors are learned enough, the Boche chemists are adepts at all sorts of inquiry and the High General Staff shrink from nothing, like the proverbial snapper (says the London correspondent of the *Manchester Gazette*), but the Boche prisoner is simple and naive to a most astonishing degree. There was a stout, elderly, Boche prisoner in one of our internment camps. It was quite a nice camp in a healthy and sheltered neighbourhood. The accommodation was good, the food was excellent and the work was confined to exercise enough to keep him in good health. The Boche answered to the name of Groeber in quite an obedient and docile manner. But he was for ever moaning and groaning. He pined for his home, where he had passed the happiest years of his life. "Ach," he said, "when will I Chobba again see?" If he could find any one to listen to him he went on perpetually talking about Chobba. He maintained with tears in his voice that Chobba was the most delightful place on earth. At Chobba there was beer to be had in any quantity, and for a very small sum you could get red wine, white wine, anything you wanted to drink. For a few coppers you could have a sail on sunlit waters and when you got back you could get *delikatessen* "gakes, batisseries" anything you wanted to eat and of a quality which would have induced Jupiter to give up ambrosia. At Chobba all the women were beautiful and all the men were good fellows. The guards listened to him indulgently and passed away monotonous hours by chaffing him about Chobba. At last one of them more curious than the rest, or more sure of his geography, asked him where this Chobba of his was. "You say you had lots of boats. Where is this Chobba? I never heard of a place of that name on the Rhine, or the Elbe or the Oder, or on the Baltic either." "On the Rhine! certainly not. You know not Chobba on the Virth of Vorth. It is kites close to Edinburgh." The Fifth of Forth—Chobba—"Oh, Joppa you mean." "Sa, Chobba I haf said, I keep a shop there. I want to go back." There are a great many simple-minded Germans who not only want to go back to their snug homes in the British Islands but believe that they will be allowed to do it.

GREEK MINISTER IN LONDON RESIGNS.

The Greek Minister in London, M. Joannes Gonnadias, has tendered his resignation to King Constantine's Government. M. Gonnadias feels no longer able to represent the policy of his Government and desires to dissociate himself from it. It is understood that M. Stavridis, the Greek Consul-General in London, M. Casagdis, the well-known Greek Consul at Manchester, and M. Malandinos, Consul at Liverpool, have taken the same step. Since the outbreak of war M. Gonnadias has not only constantly striven to maintain good relations between his Government and that of Great Britain, but has repeatedly warned his own Government with a courage rare in diplomatists, of the inevitable consequences of the fatal policy upon which King Constantine has embarked.

of the Coalowners' Association is composed mainly of paid officials. The director of a company responsible for the interests of the shareholders should be regarded as their trustee, and if that be so, then I am myself trustee for over 30,000 shareholders and debenture holders, of whom over 20,000 are investors in Welsh colliery undertakings. Very many of these have a smaller income than the average collier, and have been badly hit by the war.

Your correspondent refers to a proposal I put forward some twenty years ago to prevent undue competition among coal sellers. I well remember it, and shall always look back with pride and pleasure on the numerous and enthusiastic meetings of colliery workers I addressed throughout the coalfield in support of the proposal. Unfortunately I failed to secure its adoption, but the educative value was such that never since has the price of South Wales coal been so low as it then was, with the result that the foreigner has not been able to exploit the follies of coalowners and obtain in requirements at below cost of production, while the wages of colliery workers are double what they were formerly.

Your correspondent very generously admits that I am "doing nothing more than I am legally entitled to do," and predicts that I may plead justification in the general public welfare. I certainly do. I believe if we are to meet industrial competition on an equal footing after the war, it will be best done by large undertakings efficiently managed in the most up-to-date methods and equipped with the most modern appliances. Only in this way will it be possible to pay high wages with low costs of production.

While I am prepared to accept and indeed to advocate State control in competent hands during the exceptional conditions created by the war, and in order that all efforts may be concentrated on winning the war, the more I observe the results of State intervention in times of peace the more individualistic do I become. Efficiency is in inverse ratio to State control. That involves a point of principle and policy upon which I differ from my Socialist friends almost as widely as I do from my Syndicalist friends in South Wales who advise (cf. "The Miners' Next Step," page 26) the lodges to adopt the "scientific weapon of the irritation strike by simply remaining at work, reducing their output, and so contrive by their general conduct to make the colliery unremunerative" and advocate "that a continual agitation be carried on in favour of increasing the minimum wage, and shortening the hours of work until we have extracted the whole of the employers' profits"; so that they may "build up an organisation that will ultimately take over the mining industry and carry it on in the interest of the workers."

POPE'S APPEAL FOR BELGIAN CHILDREN.

AN ELOQUENT LETTER.

Cardinal Gibbons handed to the Presidential Committee of the Commission for Relief in Belgium, of which Mr. Hoover is chairman, the following letter received by him from the Pope:—

"To His Eminence, the Most Illustrious James, Cardinal Gibbons, Archbishop of Baltimore.

"Most Eminent Cardinal—The profound compassion of a father again weighs upon our heart on reading in an important letter recently sent to us by the distinguished chairman of the prize-winning 'Commission for Relief in Belgium,' written in evident haste, yet showing the proof of the most terrible reality, concerning the pitiable situation of numerous Belgian children, who, during two unhappy years, have been suffering from the lack of that proper nourishment necessary to sustain the tender existence of budding childhood.

"In most moving terms the chairman has described how so many desolate families, after having given and done everything humanly possible, now find themselves with nothing left with which to appease the hunger of their little ones.

"He has made us see, almost as if they were passing before these very eyes, dimmed with tears, the long file, continuously increasing, of Belgian infants waiting for their daily distribution of bread; unhappy little ones whose bodies, made thin by the lack of proper nutrition, bear not infrequently the impress of some pernicious sickness brought about by their failure to receive the food which children of their age require.

"In his letter the chairman has told us how, in order to ward off so much illness, his committee, displaying the very best of goodwill and stopping at no sacrifice, has arranged for the distribution to the children of a daily supplementary meal.

"The chairman sorrowfully adds, however, that unhappily, owing to insufficient means, the Commission has found itself unable to prepare and supply such extra food to all the babies who have need of it.

"In the emergency the worthy chairman has turned his thought and his heart to the millions of children of your happy, noble America, who, in the abundance with which they are now surrounded, could they be given an exact idea of the pitiable and unfortunate condition of their little fellow-creatures in Belgium, more especially if an appealing and encouraging word might reach them from us—would not hesitate a moment to co-operate heartily, in accordance with some pre-arranged plan, to come promptly to the relief of these needy Belgian babies.

"In view of this condition of affairs, we have considered the word indicated so humanitarian and so holy that, in prompt compliance with the appeal addressed to us by those who are directing the work of the Commission, we have decided to approve and recommend, as we hereby do endorse it most heartily by these words to you, Illustrious Cardinal, and through you, to the illustrious members of that venerable Episcopacy, to the clergy, and to every other person whatsoever, but particularly to those children of America, upon whom is based every hope of success for the plan devised by this beneficent institution.

"Neither do we doubt, in truth, but that the happy children of America, without distinction of faith or class, will rise with each other in their innocent pride to be able to extend to their little brothers and sisters of the Belgian nation a helping hand at this approach of another winter, which, it is announced, will be even more severe and painful than the two preceding years, and the proffering of that charity which knows no distance.

"The words of the Divine Redeemer, 'Inasmuch as ye have done it unto one of the least of these, My brethren, ye have done it unto Me' (Matthew xxv., 40), so appropriately brought to mind in these circumstances, are a sure pledge of the heavenly pleasure and reward which we feel likewise, in this period of atrocious fratricidal carnage, how great, even in the eyes of the world, is the nobility shown by peoples of lands more fortunate who shall perform such true and loving deeds, with the view to pouring a little balm upon the wounds of those less fortunate.

"In the full faith that Your Eminence, efficaciously aided by all, according to their means and strength, will do as much as may be in your power to favour this initiative, in proof of the loving interest which we have for the successful outcome of this humane undertaking, we send to you enclosed our contribution of 10,000 lire, which gift, if it be inadequate to the needs of the occasion, and appears slight in itself, is not such, however, when one considers the condition of this Apostolic See in the present unhappy moment.

"In conclusion: While being particularly happy to represent upon this earth that Jesus Who was the Divine Friend of little children, we invoke from our heart upon all those who shall second and aid this noble and delicate undertaking an abundance of blessings and heavenly rewards, for which is pledged the Apostolic benediction, which, with very special affection, we impart to you, Illustrious Cardinal, and to all of your colleagues in the Sacred College, to the bishops, to the clergy, and to all of the faithful of the United States."

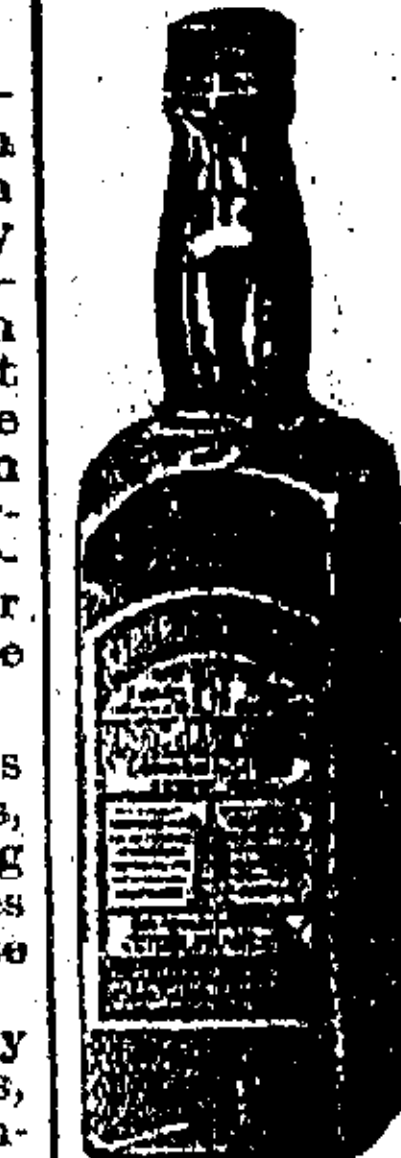
"The Vatican, October 29th, 1916."

LIEGE ARMOURERS' ESCAPE FROM SLAVERY.

The Maastricht journal *Les Nouvelles* learns that 42 Liege armourers took possession of a German tug moored in the Oise Canal and on December 4th succeeded, with the complicity of the German crew, consisting of the captain, two sailors, and a pilot, who were in military service, in passing from the canal into the Meuse, and then steamed at full speed towards Holland. At Eysden, on the frontier, the boat ran into the steel cable laid by the Germans, but slid over it without breaking it and safely reached port in Dutch territory. All the 42 had received warning of their impending deportation to Germany.

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Itched Very Bad. Could Not Sleep. Very Uncomfortable.

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You desire fine, beautiful hair. Therefore you must treat it kindly—nourish it, preserve it, care for it by regularly using

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"This preparation has been used for over 120 years—it has proved its value time and time again. Do not try experimental remedies on your hair—use a bottle of Rowland's Macassar Oil at your chemist's. Also add to it Golden Colour for Hair or Grey Hair. Rowland & Sons, 37, Abchurch Lane, London, E.C.4."

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FOOD CONTROL.

THE GERMAN PLAN.

CENTRAL CONTROL: LOCAL ADMINISTRATION.

[FROM A CORRESPONDENT TO "THE TIMES."]

The regulations for controlling food supplies in the United Kingdom, approved by the King in Council on November 16th, contain authority for the exercise of the power of the Government in the system which has been adopted in Germany with similar objects.

The section of the regulations relating to returns of stocks of food corresponds to the decree of the Federal Council of the German Empire promulgated in respect of food products, forage, fuel, and crude products of the soil on February 2nd, 1915. Other decrees deal with specific products. That, for instance, of March 4th relates particularly to corn and flour, and that of March 16th to potatoes. Under the decree of February 2nd, any person who wilfully either neglects to make a return of stocks in his possession or control, or renders one which is incorrect or incomplete, is liable to a maximum penalty of 10,000 marks or six months imprisonment, and, in addition to either penalty, forfeiture of the goods.

Any unintentional neglect to comply with the order to make a complete and accurate return is also a punishable offence. Full powers are given to the authorities to enter upon and search all premises where the storage of stocks is suspected, and to examine all books, vouchers, bills, receipts, and other documents in order to verify the returns.

Prices are regulated by a number of decrees. The organization set up by the decree of September 25th, 1915, is worthy of mention. Official boards are established in each communal association for the purpose of investigating prices. The boards consist of one half of producers and of wholesale and retail dealers, as to the other half of disinterested experts and consumers. The members take an oath of secrecy. They are charged with the duty of determining maximum prices in reference to local conditions and to the needs of production and handing. They are armed with full powers to obtain the necessary information, including that of taking evidence from witnesses on oath. A central board is created at Berlin, to which are forwarded the results of the local investigations. General prices are fixed by separate decrees—e.g., butter, October 22nd, 24th, 26th, 1915; potatoes, October 28th; fish and game, October 28th; milk, November 4th, 1915.

The control of all food supplies is secured by a series of decrees which proceed generally on lines laid down for bread, corn, and flour in the decree of January 25th, 1915, as modified by subsequent proclamations. The principle of these decrees is central control and local administration. These features remain the same, though the arrangements have been largely modified in detail. The duties of the bodies entrusted with the necessary powers are defined in the decrees. The Imperial Distribution Office, or Central Board (*Reichsverteilungsstelle*), has two sides, one administrative, the other commercial. On the administrative side its duties are to receive the returns of grain and flour sent in by the communal associations (*Gemeindeverbände*); to determine the maximum amount to be consumed per head; to allot, on this basis, the proportion of the stock contained in each communal district to the needs of its population; and to apportion the remainder to the use of the Army and Navy and of those districts in which the local supply is inadequate to the needs of their population. On the commercial side its duties are to buy the surplus stock from the communal associations which have larger supplies than their populations need, and to sell these surpluses to the Army and Navy Supplies Department, or to those communal districts where the stocks are deficient. Any profits derived from these transactions are applied to the feeding of the people.

COMMUNAL ASSOCIATIONS.

The local bodies entrusted with the administration of the allotted supplies are the communal associations. Any commune of 10,000 inhabitants or upwards has the right to form an association.

The first duty of the association was to render to the central body a return of the quantity of grain and flour in its district. In this return the central body, with the latest census of the population before it, estimated the district's surplus or deficiency, and allotted the quantity which is required to satisfy its need. If there was any surplus in the district, the Association was the intermediary through which it was purchased by the commercial branch of the Distribution Office. Similarly, if there was a deficiency, it was to the Association that the commercial branch delivered the stock necessary to make good the deficiency. The Association had to administer its allotted portion to the best of its ability. It is responsible for the custody of all the stocks in the district. It takes over the grain from the grower when it is threshed, and is empowered to requisition buildings for its safe storage. Similarly, it takes over the flour from the millers, who are obliged to mill corn on its order at a fixed charge, and up to a fixed percentage of the flour to be extracted from the grain. It distributes the flour to the bakers, can prohibit the baking of cakes, regulate the kind of bread to be baked, and control the times and places where it is to be sold. It is, in fact, entrusted with complete control of the bread stuff contained in its district. If it effected an economy in the consumption of the allotted quantity of grain or flour, it sold the surplus so saved to the commercial side of the Distribution Office, and received 10 per cent. of the price of the surplus for the benefit of its population.

GROWERS AND DISTRIBUTION.

In order to make the Decree of January 25th, 1915, operative, all the stocks in the district were seized as from January 1st, on behalf of the Distribution Office, and the Communal Association for the area. Transport of grain or flour out of the district was prohibited; goods already in transit were to be accounted (Continued at foot of next column.)

THE ENSLAVEMENT OF BELGIUM.

MINISTER'S DEFENCE IN THE REICHSTAG.

During the third reading of the Compulsory Civilian Service Bill in the Reichstag the Socialist deputy Herr Haase declared that the Bill favoured the most modern form of capitalism and exceptional laws for workmen. He said:—

"Thousands of workers in the occupied regions have been subjected to compulsory labour. We summon the Government to restore freedom, especially to the Belgian workmen. Even the Pope and a number of neutral Governments have protested against this measure, which is contrary to The Hague Convention. Even Herr Scheidemann had to admit that in this war there ought to be neither conquerors nor conquered. Nobody wishes for the defeat of a nation. The main task is to arrive at an understanding."

Herr Dittmann (Socialist) said:—When the Belgian workers returned from Holland to Belgium, the Governor-General von Bissing gave them an assurance that those returning would in no circumstances be deported to Germany. This assurance has not been kept."

Herr Helfferich, in reply, said:—I deeply deplore that this discussion should have arisen. It will contribute towards weakening the good effects of the Bill at the front. I repudiate the suggestion that General von Bissing broke his word. Where does the speaker get his information from? From enemy newspapers or from neutral newspapers, which now to some extent promote the business of our enemies! By making these statements from the tribune Herr Dittmann, whether he wishes it or not, is promoting the business of our enemies."

Replying to Herr Haase in regard to the Belgian deportations, Herr Helfferich said:—Herr Haase declared that international law has been violated. I assert that setting the Belgian unemployed to work is thoroughly consonant with international law. They will not be given any work which, according to international law, they should not perform. We therefore take our stand formally and in practice on international law, making use of our undoubted rights."

Moreover, in so doing we fulfil our duty towards our own troops. (Cheers.) They have an interest in seeing that peace and order should prevail in those districts. There is no greater enemy to order than idleness. It would be intolerable that an idle and turbulent population should remain there. The employment of labour was carried out in such a way that the Belgian population itself also benefited by it. We have an interest in that, and it is also in the interests of the generally good and industrious workmen of Belgium that there should not be people who year in and year out idly fold their hands. The population must not lose hope in the future of its own country. We are not accustomed to transact England's business."

PORTUGUESE POST BESieGED FOR EIGHT DAYS.

At the sitting of the Portuguese Parliament on December 5th, the Premier communicated a telegram which had been received from the commandant of the Portuguese East African forces, stating that a numerous force of Germans and Askaris with heavy guns, and machine-guns, surrounded the garrison at Newala and cut off the water supply. The Portuguese resisted strong attacks and bayonet charges during 12 hours.

A relieving column from Nakhata was forced to retire after violent combats. The Newala garrison held out for eight days until the water and food were exhausted. They then made a sortie and crossed the Rovuma River and established themselves at Nangadi, in Portuguese East Africa.

"Newala is about 10 miles north of the Rovuma River, which forms the boundary between German and Portuguese East Africa. Nangadi is on the southern bank of the Rovuma and to the east of Newala.—Times.

for in the area to which they were consigned. Persons in possession of stocks on their premises were made responsible for their safe custody, till the Communal Association or the commercial branch of the Central Distribution Office took delivery. Heavy penalties were imposed on any holder who destroyed the stocks in his possession, allowed them to deteriorate, fed the grain or meal to live-stock, or used them for any other purpose than any portion which he was allowed to retain for his own consumption. Having thus fixed the stocks in each district, and having imposed on the holders and the Communal Association the obligation of rendering exact returns of the quantities, the Decree provides for immediate necessities by allowing growers, millers, bakers, etc., to make a limited use of the grain and flour in their possession. Thus the grower was allowed to apply to the wants of himself, his family, and staff, 5 kilos of corn (just under 20lb.) per head per month, or the corresponding 80 grammes of flour to each kilo of corn. He was also allowed to keep back the seed required for the spring sowing, the allowance per acre to be fixed by the Distribution Office. The price at which the grain was seized in the hands of growers was determined by the mean prices obtainable in the principal corn markets of the district during the fortnight preceding the issue of the Decree.

The principle applied to bread-corn and flour in the Decree of January 25th, 1915, is applied to other food products. Thus the Communal Association is responsible for the distribution of the allotted quantities of potatoes (April 12th, 1915) among the population in their districts, as well as of concentrated cattle foods, offals, and oats for the maintenance of the live-stock within their areas.

The whole legislation dealing with food in France, in the German Empire, and Austria affords material which repays careful study.

THE AGONY OF BELGIUM.

DRAIN OF MEN, MONEY AND MACHINES.

The Germans are cutting down trees in the Ardennes and sending the timber across the frontier as fast as they can, says a correspondent of *The Times*. They are determined to impoverish the country which they have invaded, and labourers deported from other parts of Belgium are being employed upon the work of plunder and destruction. It is characteristic of German cunning that men from Flanders are chosen to despoil the Walloon district. There has never been any love lost between the Flemings and Walloons, and von Bissing takes advantage of old feuds to stir up strife and provoke offences, for which heavy penalties are exacted.

The national motto, "L'Union fait la force," has often been belied in this unfortunate little kingdom, and nothing is calculated to split up a community so much as jealousies springing from a diversity of tongues. French and Flemish have been officially recognized, but the descendants of Old Gaul inhabiting the provinces of Liege, Hainault, and Namur have another language of their own, which has invited opposition and neglect. The Walloons have their own literature and newspapers, and the Walloon theatre at Liege was a flourishing institution. It has been part of the German plan to encourage dissension, and they have used linguistic differences for that purpose. The attempt to set up a German-Flemish university at Ghent is an example. This was strenuously opposed by the French professors, several of whom were punished in consequence. It is sought to abolish the French language altogether. Public notices throughout the country were formerly printed in French and Flemish, and the names of streets were indicated in both languages. In many rural districts French is now suppressed and German employed in its place. After January 1st all official communications will be made exclusively in Flemish, and the teaching of German and Flemish has been made obligatory in the schools.

The daily record of arrests, fines, deportations, and exactions is growing longer and longer. All the clerks at the Hotel de Ville in Brussels were arrested and sent to Germany. As it is impossible to give lists of the inhabitants demanded by the German military authorities, so many people having removed and social life being altogether disorganized, the municipal employees are held responsible and punished.

House-to-house visitations are being made by the German police, and all men between 18 and 55 years of age are called up for examination. Those from whom money can be extorted are allowed to remain, and the rest are carried off. It is reckoned that over 200,000 have already been despatched. A few days ago a troop of German soldiers surrounded the paper mills of Messrs. De Nayer, at Willebroeck, where about 300 men are employed. More than 250 of them were taken, and placed there and then in cattle trucks drawn up on the railway line which runs beside the works. They were not allowed to go and say farewell to their families or to get warmer clothes, although many of them were wearing thin blue linen overalls in which they work. The men could not be considered as being "unemployed," and the inhumanity of such proceedings is unparadisable.

Extraordinary measures are being taken to terrorize the people of Brussels. On a "Bourse day" when the boulevards are more crowded than usual, soldiers are marched through the streets with motor-driven machine-guns, and the walls of the city are plastered with notices of executions and condemnations in order to frighten the inhabitants into a state of submission. The moral tone of some of these warnings may be gathered from the following translation of a bill now on the walls of the poorer quarters of the town:—

"The Tribunal of Brussels and Brabant has condemned to three months' imprisonment the Belgian woman Angèle Devreeze, domiciled at Etterbeek, who was found guilty of making accusations which she knew to be false. The woman Devreeze was sent by her employer to bring from the neighbourhood of Louvain 25lb. of butter and 150lb. of potatoes. Having obtained possession of these provisions, she took them to her mother, instead of bringing them to her master, to whom she explained that on her way back upon the road from Louvain to Brussels she had been stopped by German soldiers, who had taken everything from her; moreover, they had demanded from her a fine of 25, which she had paid. An inquiry was held by the chief of the military police in Brussels, who declared that the woman's story was untrue, and finally Devreeze confessed that she had lied. She had invented the story in order to exculpate herself."

"The Tribunal considers that the offence is aggravated by the fact that the woman Devreeze is a highly intelligent person, and knew perfectly what she was doing when accusing German soldiers of a most grave outrage; and if the Tribunal has not imposed a heavier penalty, it is because it took into consideration that the woman Devreeze had listened too readily to bad advice."

Much anxiety exists concerning the fate of M. Julien Nagelmackers, the banker, of Liege, who was arrested about three weeks ago together with his brother, his chief clerk, the concierge of the bank, and their wives. Nothing has been heard of them since and no one knows on what charge they were arrested. Probably a heavy ransom is demanded for their release. It may be remembered that a member of this family, M. Georges Nagelmackers, the chairman of the International Sleeping-Car Company, died at his chateau in the Ardennes from shock when the enemy committed their outrages in that district during the early days of the war. Damage to the extent of more than £20,000,000 was done in the Valley of the Meuse at that time.

THE WAY BELGIUM HAS WITHSTOOD the drain of her financial resources is proof of her prosperity before she was attacked. M. Henri Masson, of the Brussels Court of Appeal, estimates the extent of the losses inflicted upon the country during the first four months of the war at (Continued at foot of next column.)

SERBIA STARVING.

"TELL OUR BROTHERS TO MAKE HASTE."

"Tell our brothers at Salonika to make haste, for Serbia is at her last gasp!" This message was conveyed direct from Old Serbia by a special correspondent of the Paris *Journal*, who, greatly daring, rowed across the Danube by night from the Roumanian shore and landed in occupied territory. On the farther shore he and his companion found awaiting them a score of haggard figures, in ragged uniforms and armed.

These were Serbian officers and soldiers, survivors of last year's Serbian Army; a handful of the heroic 10,000 guerrilla troops who, fugitives in their own land, have taken to the mountains and harry the enemy when opportunity offers. On one occasion they made a descent upon an occupied town and put the Austrian garrison to flight. Punitive expeditions, both Austrian and Bulgarian, have failed to intimidate the raiders, and the enemy has long since learned not to provoke them.

One day a Serbian general landed in their midst from a French aeroplane and heartened them. They are the soul of the surviving population and the oppressed country's one link with freedom. With these phenomena of Old Serbia grouped about him, the correspondent conversed with one of their leaders, a captain wounded in the great retreat 15 months ago. He spoke of the nameless atrocities committed by the enemy in the early days of the occupation, of the famine to which the country was succumbing. Stocks of food which were estimated to be enough to last the whole population for two years had immediately been commandeered with the most pitiless thoroughness. In particular, thousands of pigs had been driven off by the Germans.

The whole of this season's harvest had also been requisitioned, so that by the end of the year the people would be starving. Destitution was boundless, and children were dying wholesale for want of food. Conditions were worse in the towns than in the country, and many persons committed suicide in order to end their sufferings.

HEAVY LOSS IN SHIPPING. HIGH FREIGHTS AND LACK OF TONNAGE.

The gravity of the shipping problem is so little understood generally that it is to be hoped the public will take to heart the shipping figures in the Board of Trade Returns. (says *The Times*). These show that the total net tonnage of all nationalities which entered the ports of the United Kingdom from foreign countries and British Possessions during November was 2,753,303, a decrease of as much as 385,625 tons on the total for November of last year and a decrease of 432,965 tons on the figures for November, 1914. For the 11 months of this year the total tonnage of vessels entered was 27,845,617, a decrease of 3,352,711 tons on the figures for the corresponding period of last year and of no less than 12,226,522 tons on those for the first 11 months of 1914.

The truth is that in all trades not controlled by the Government freights are now quite out of hand. As an example, merchants are bidding in vain 250s. a ton for steamers to load rice in Burma for this country. Just a year ago, when the scarcity of tonnage was considered to be very acute, steamers were being chartered at about 100s. There remains unshipped a considerable surplus of last year's crop, and it is estimated that, including this, some 3,000,000 tons should be available in the course of next year. But so far, apart from the very restricted space that can be booked in the liners, only two or three steamers have been chartered. The rice trade offers a striking example of the supply of a cheap and useful article of food in this country being really only limited by the lack of tonnage.

£250,000,000 at least. Since then £50,000,000 has been contributed by the State towards the maintenance of the Army in occupation, and several more millions have been wrested from towns and individuals. At least 10,000 machines and engines of various kinds have been seized and sent to Germany—Liege alone has lost 8,000—and 600,000 workmen have been thrown out of employment. The aim of the Germans is to reduce this brave, industrious little nation to a state of poverty and force the people into a condition of slavery. The monthly sum demanded from the Belgian Government has now been raised to £2,000,000. Levies are also made on the cities of Brussels and Antwerp and on the principal towns occupied.

The fate of the women left behind by the deported men presents a fresh problem. It will be impossible to maintain them all, and it is announced that already a large number have found their way to Holland, where a new camp for Belgian female refugees has been prepared. Men of military age will not be allowed to get away, but women, who would be encumbrances and must be fed, are not likely to be stopped. In some of the Belgian towns the Germans have issued proclamations to the effect that men who go of their own free will to work in Germany may take their wives and families with them, and that they will be allowed to return to their homes after a three months' sojourn on the other side of the Rhine; but as most of the available men had previously been forcibly removed the offer has not brought forward many "volunteers."

In the meantime food is getting scarcer. Most of the butchers' shops are closed because meat is unobtainable. The bakers are still able to supply bread, but it is of very inferior quality. Butter is seldom seen. Coal in Brussels now costs 23s. a ton. Fat and oils of all kinds are only supplied to Germans. It being impossible to get lubricating grease, many of the tramway services in the city and suburbs have had to be suspended.

UNCLAIMED TELEGRAMS.

The following is a list of unclaimed telegrams lying in the Eastern Extension, Australasia and China Telegraph Company's office at Hongkong:—

Address	From
Awaby	Bradford
Campbell, Kremen	Chicago
Chinsoy, 73, Connaught	New York
Read	Honolulu
Keenaghan, Cabin No. 23,	Singapore
Top Floor	Singapore
Kwangshengtye	Singapore
Leunum Chan	Singapore
Mengsomner	Han Kok
Winkinson, c/o Flechwasser	Man'alay
Nadler	Manila
On Kee Chan	Liverpool
Sciun, Lawyer, Office, Des	Singapore
Yoon Road	Singapore

The following is a list of unclaimed telegrams lying in the Great Northern Telegraph Company's office at Hongkong:—

Address	From
Black	Yokohama
Molke, Lampaklangtai	Yokohama
Kway	Yokohama
Leung	Yokohama
Mr. Yung and So, Tung Seng	Shanghai
Long	Shanghai

CHURCH SERVICES.

St. John's Cathedral, Hongkong.
2nd Sunday after Epiphany 14th January, 1917. Holy Communion (10 a.m.) Psalm 23; Hymns 172, 317, 558, 561; Service, Mark 16:1-7; Lesson, Mark 16:1-7; 1st Lesson, Mark 16:1-7; 2nd Lesson, Mark 16:1-7; 3rd Lesson, Mark 16:1-7; 4th Lesson, Mark 16:1-7; 5th Lesson, Mark 16:1-7; 6th Lesson, Mark 16:1-7; 7th Lesson, Mark 16:1-7; 8th Lesson, Mark 16:1-7; 9th Lesson, Mark 16:1-7; 10th Lesson, Mark 16:1-7; 11th Lesson, Mark 16:1-7; 12th Lesson, Mark 16:1-7; 13th Lesson, Mark 16:1-7; 14th Lesson, Mark 16:1-7; 15th Lesson, Mark 16:1-7; 16th Lesson, Mark 16:1-7; 17th Lesson, Mark 16:1-7; 18th Lesson, Mark 16:1-7; 19th Lesson, Mark 16:1-7; 20th Lesson, Mark 16:1-7; 21st Lesson, Mark 16:1-7; 22nd Lesson, Mark 16:1-7; 23rd Lesson, Mark 16:1-7; 24th Lesson, Mark 16:1-7; 25th Lesson, Mark 16:1-7; 26th Lesson, Mark 16:1-7; 27th Lesson, Mark 16:1-7; 28th Lesson, Mark 16:1-7; 29th Lesson, Mark 16:1-7; 30th Lesson, Mark 16:1-7; 31st Lesson, Mark 16:1-7; 32nd Lesson, Mark 16:1-7; 33rd Lesson, Mark 16:1-7; 34th Lesson, Mark 16:1-7; 35th Lesson, Mark 16:1-7; 36th Lesson, Mark 16:1-7; 37th Lesson, Mark 16:1-7; 38th Lesson, Mark 16:1-7; 39th Lesson, Mark 16:1-7; 40th Lesson, Mark 16:1-7; 41st Lesson, Mark 16:1-7; 42nd Lesson, Mark 16:1-7; 43rd Lesson, Mark 16:1-7; 44th Lesson, Mark 16:1-7; 45th Lesson, Mark 16:1-7; 46th Lesson, Mark 16:1-7; 47th Lesson, Mark 16:1-7; 48th Lesson, Mark 16:1-7; 49th Lesson, Mark 16:1-7; 50th Lesson, Mark 16:1-7; 51st Lesson, Mark 16:1-7; 52nd Lesson, Mark 16:1-7; 53rd Lesson, Mark 16:1-7; 54th Lesson, Mark 16:1-7; 55th Lesson, Mark 16:1-7; 56th Lesson, Mark 16:1-7; 57th Lesson, Mark 16:1-7; 58th Lesson, Mark 16:1-7; 59th Lesson, Mark 16:1-7; 60th Lesson, Mark 16:1-7; 61st Lesson, Mark 16:1-7; 62nd Lesson, Mark 16:1-7; 63rd Lesson, Mark 16:1-7; 64th Lesson, Mark 16:1-7; 65th Lesson, Mark 16:1-7; 66th Lesson, Mark 16:1-7; 67th Lesson, Mark 16:1-7; 68th Lesson, Mark 16:1-7; 69th Lesson, Mark 16:1-7; 70th Lesson, Mark 16:1-7; 71st Lesson, Mark 16:1-7; 72nd Lesson, Mark 16:1-7; 73rd Lesson, Mark 16:1-7; 74th Lesson, Mark 16:1-7; 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STRAITS, COLOMBO, INDIA, AUSTRALIA, EGYPT, &c.

Steamers to	Leave Hongkong Noon	Connecting Mail Ste. from COLOMBO	Due at MARSEILLES	Due at LONDON
COLOMBO			1917	1917

When Passengers change Steamers at COLOMBO.
Accommodation in the connecting Steamer from COLOMBO is definitely reserved in Hongkong at the time of Booking.
On the Australian Route Tickets interchangeable with Orient Line.

SAILINGS DIRECT TO
SHANGHAI, MOJI, KOBE AND YOKOHAMA.

SS. LEAVE HONGKONG ABOUT

SS.	LEAVE HONGKONG ABOUT

Passengers may travel by Railway in Japan between Ports of Call free of charge. Return Tickets are available by Messageries Maritimes Company.

INTERMEDIATE STEAMERS
(Non-Transshipment),
IN ADDITION TO THE ABOVE MAIL STEAMERS,
WILL LEAVE DIRECT FOR
MARSEILLES AND LONDON,
Calling at SINGAPORE, PORT SWITZERLAND, PENANG, COLOMBO
AND PORT SAID.
CARRYING 1ST AND 2ND SALOON PASSENGERS AT REDUCED RATES.
PROPOSED SAILINGS:

STEAMERS	Leave Hongkong about	Leave SINGAPORE about	Due at MARSEILLES, calling about	Due LONDON about
The Intermediate	Service is	Temporarily	Suspended.	

WIRELESS TELEGRAPHY FITTED ON ALL STEAMERS.
All Cabins are fitted with Electric Fans free of charge and each Berth furnished with an Electric Reading Lamp.
Round-the-World Tickets and Through Tickets to New York in connection with the Principal Mail Lines.
Return Tickets at fare and a half available to Europe for Two Years; or to Intermediate Ports for Six Months.
Owing to the War in Europe Steamers and Sailing dates are liable to be cancelled or altered without notice.
For Further Information, Passage Fares, Freight, Handbooks, Dates of Sailing, etc., apply to

E. V. D. PAHR.
Superintendent.

23

NIPPON YUSEN KAISHA.

THE JAPAN MAIL STEAMSHIP CO.

LONDON via SINGAPORE, MALACCA, PENANG, COLOMBO, DELAGOA BAY
CAPE TOWN and TENERIFE

VICTORIA, B.C. and SEATTLE via SHANGHAI, MOJI, KOBE, NAGOYA and YOKOHAMA.

SYDNEY and MELBOURNE, via MANILA, RANBOANGA THURSDAY ISLAND, TOWNVILLE & BRISBANE

CALCUTTA via SINGAPORE, PENANG and RANGOON.

BOMBAY via SINGAPORE, MALACCA and COLOMBO.

SHANGHAI, MOJI and KOBE.

NAGASAKI, KOBE and YOKOHAMA.

SHANGHAI, KOBE and YOKOHAMA.

EASTBOUND NEW YORK LINE
via PANAMA CANAL.
(CARGO ONLY).

NEW YORK via MANILA, SAN FRANCISCO, PANAMA and COLON.

5 Wireless Telegraphy.

For Further Information, apply to—

NIPPON YUSEN KAISHA.

R. MORI, Manager.

Telephones Nos.

and 293.

4

**TOYO KISEN KAISHA.
SAN FRANCISCO LINE.**

VIA SHANGHAI, MANILA, THE INLAND SEA,
JAPAN AND HONOLULU.

FIRST CLASS TO LONDON G\$348 (£71.10.0) RETURN G\$609 (£122).
" " " SAN FRANCISCO G\$2.50 ... " G\$437.50.

Passengers purchasing Trans-Pacific Return Tickets have the option of returning from Vancouver by Steamers of the CANADIAN PACIFIC RAILWAY Co.

SPECIAL RATES given to NAVAL and MILITARY CIVIL SERVANTS MISSIONARIES, etc.

ROUND THE WORLD Tickets issued in connection with all the Principal Mail Lines and Trans-Siberian Railway.

Passengers may Travel by Railway between Ports of Call in Japan free of charge.

SOUTH AMERICA LINE.

For JAPAN PORTS, HONOLULU, SAN FRANCISCO, LOS ANGELES, SALINA CRUZ, BALBOA, CALLAO, ANICA, IQUIQUE AND VALPARAISO.

THROUGH BY

TRANS-ANDAN ROUTE TO BUENOS AIRES.

For Full Particulars as to Passage and Freight, apply to—

T. DAIGO, Agent,
King's Building, [67]

TELEPHONE 291.

MESSAGERIES MARITIMES**FRENCH MAIL LINES.**

FORTNIGHTLY SERVICE TO AND FROM JAPAN
via SHANGHAI.

FORTNIGHTLY SERVICE TO AND FROM EUROPE
via SUEZ CANAL.

Ports of call:—Yokohama, Kobe, Shanghai, Hongkong, Haiphong, Tourane, Saigon, Singapore, Colombo, Djibouti, Suez, Port Said, Marseilles.

ALL STEAMERS FITTED WITH WIRELESS TELEGRAPHY.

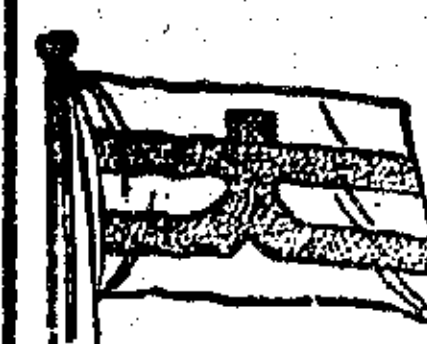
Return Tickets to Europe available two years.

Return Tickets to Intermediate Ports available six months.

For full particulars regarding sailings, apply to

P. THOMAS, Agent,
Queen's Building.

TELEPHONE 740.



O. S. K.

OSAKA SHOSEN KAISHA.

REGULAR SERVICES.

North American Line.
(TRANS PACIFIC).

South American Line.

Bombay Line.

Java Line.

Formosan Line.

For TAMSUI, KEELUNG AND ANPING, TAIPEI,
via SWATOW AND AMOY.

"KAJO MARU" ... SUNDAY, 14th Jan., at 10 A.M.
"SOSHU MARU" ... THURSDAY, 18th Jan., at 8 A.M.

Formosan Lines will arrive at and depart from the SOON YEE WHARF, near the Harbour Office.
While the Steamer is alongside the Wharf Telephone No. 76 will be fixed.

For FURTHER INFORMATION, apply to—

H. YAMAUCHI, Manager,
No. 1, Queen's Building.

TEL. Nos. 744 and 745.

**THE EASTERN & AUSTRALIAN
STEAMSHIP CO., LTD.**

MAIL SERVICE TO AUSTRALIA.

All Steamers fitted with wireless Telegraphy.

The above Steamers are fitted with Refrigerating Machinery ensuring a plentiful supply of Ice, Fresh Provisions, etc., and are lighted throughout with Electricity.

All State-Rooms have Electric Fans. A duly qualified Doctor and Stewards are carried.

For further particulars, apply to

GIBB, LIVINGSTON & CO.
Agents.

19

POST OFFICE NOTICE.

Particulars of outgoing and incoming Mail, other than those shown below, will not be advertised in future.
The Post Office will forward all correspondence posted by the fastest routes.

The rates of Postage on letters to the Chinese Post Office are now as follows:

To Canton, Fatsan, Chai Chuen and Whampoa } 2 cents for 1 ounce.
Other Parts of China ... } 4 cents for each ounce or fraction thereof.

Correspondence addressed to enemy subjects in China, Siam, Liberia, Portuguese East Africa, Persia and Morocco cannot be transmitted.

The Services to Germany, Austria, Bulgaria and the Ottoman Empire are suspended.

LOCAL AND REGULAR MAILS OUTWARD.

For	ON WEEK-DAYS	ON SUNDAYS & HOLIDAYS
Tai O ...	5.01 P.M.	—
Tai Po ...	10.00 A.M.	9.30 A.M.
Cheung Chow	2.00 P.M.	—
Shantou, Shatin and Sheungshui	4.00 P.M.	—
Aberdeen, Aitau, Ping Shan, Sai Kung, Santin, Stanley	4.30 P.M.	—
Canton Samshui and Wuchow	7.30 A.M. Hogis 5.00 P.M. Letters 6.00 P.M.	5.00 P.M.
Macao ...	7.15 A.M. 1.30 P.M. 6.00 P.M.	8.00 A.M.
Kongmoon ...	Except Saturdays	5.00 P.M.
Namta and Sanmei	5.00 P.M.	5.00 P.M.
Shamshun ...	10.00 A.M. 4.00 P.M.	9.00 A.M.

From Sheungwan Western Branch P.O.

For	ON WEEK-DAYS	ON SUNDAYS & HOLIDAYS
Macao ...	7.30 A.M. 1.30 P.M.	8.30 A.M. 1.30 P.M.
Canton ...	7.30 A.M. 1.30 P.M. 6.00 P.M.	8.30 A.M. 1.30 P.M. 6.00 P.M.
Tai Ping Tung	9.30 P.M.	9.30 P.M.
Shick Ki	9.30 P.M.	9.30 P.M.
Kongmoon	9.30 P.M.	9.30 P.M.
Kamchuk	9.30 P.M.	9.30 P.M.
Kaukung	9.30 P.M.	9.30 P.M.

In the case of Mails closing before 9 a.m. Registration closes at 6 o'clock on the previous evening.

COMMERCIAL.

CLOSING QUOTATIONS.

January 12th.	
On London.—	
Telegraphic Transfer ...	2/4
Bank Bills, on demand ...	2/4 1/2
Bank Bills, at 30 days' sight ...	2/4 1/2
Bank Bills, at 60 days' sight ...	2/4 1/2
Credit, at 4 months' sight ...	2/4 1/2
Documentary Bills, at 4 months' sight ...	2/4 1/2
On Paris.—	
Bank Bills, on demand ...	32 1/2
Credit, at 4 months' sight ...	32 1/2
On New York.—	
Bank Bills, on demand ...	85 1/2
Credit, at 30 days' sight ...	—
On Shanghai.—	
Telegraphic Transfer ...	—
Bank Bills, on demand ...	169 nom.
On Calcutta.—	
Telegraphic Transfer ...	—
Bank Bills, on demand ...	169 nom.
On Hongkong.—	
Bank Bills, at sight ...	nom.
Private, 30 days' sight ...	—
On Yokohama.—	
On demand ...	108 1/2
On Manila.—	
On demand ...	111
On Singapore.—	
On demand ...	50
On Batavia.—	
On demand ...	12 1/2
On Haiphong.—	
On demand ...	2 1/2 p.m.
On Saigon.—	
On demand ...	65
On Bangkok.—	
On demand ...	58.45 a.
SOVEREIGN, Bank's Buying Rate	58.45 a.
GOLD LEAF, 100 fine, per tola	\$31.20
BANK SILVER, per tola ...	—

SUBSIDIARY COMES.

Hongkong, 20 cents place ...	\$6.12 Premium.
Hongkong 10 ...	0.20
Canton ...	\$3.70 discount.
Canton ...	\$3.80

SHARE LIST.—QUOTATIONS.

HONGKONG, 12TH JANUARY, 1917.

STOCKS.	PAID UP VALUE.	OFFICIAL QUOTATION 10.30 A.M.	CLOSING QUOTATION.	LAST DIVIDEND.
BANKS.—				
Hongkong and Shanghai	\$125	\$700, s. & b.	—	\$2.30 int. act. 1916
INSURANCES.—				
Cantons ...	\$50	\$377 1/2, buy.	—	\$25 for 1914
China Fire ...	\$20	\$155	—	\$9 for 1914
Hongkong Fire ...	\$50	\$375	—	\$27 for 1914
North China ...	\$25	Tls. 150	—	\$7 1/2 for 1915
Unions ...	\$100	\$900, buyers	—	\$60 for 1914
Yangtze ...	\$400	\$255	—	\$15 for 1914
SHIPPING.—				
Douglas S.S. Co. ...	\$50	\$115 1/2, buy.	—	\$14 for year ending 31-12-15
Canton Steamships ...	\$15	\$29, s. & b.	—	\$1 for 1915
Indo-China Prof. ...	\$25	\$43, sellers	—	3-12-15 for 1916
Do. Def. ...	\$25	\$132	—	10-12-15 for 1916
Star Ferry Co. ...	\$10	\$37, sellers	—	\$2.10 for year ending 30-4-16
REFINERIES.—				
China Sugar ...	\$100	\$128, buy.	—	\$12 for 1915
Malayan Sugar ...	\$50	\$37, buyers	—	First year
DOCKS, WHARVES AND GODOWNS.—				
Kowloon Wharf Co. ...	\$50	\$86, s. & b.	—	\$3.50 for 1915
H. and W. Dock Co. ...	\$50	\$127, sales	—	\$2 1/2 int. for 1916
Shanghai Docks ...	Tls. 109	Tls. 87, buy.	—	Tls. 7 1/2 for year ending 30-4-16
LANDS, HOTELS, AND BUILDINGS.—				
Central Estate ...	\$100	\$101, sellers	—	\$7 for 1915
Hongkong Hotel ...	\$50	\$115, sellers	—	\$3 for 4 year
Hongkong Land ...	\$100	\$95, buyers	—	\$3 1/2 int. for 1916
Humphreys Estate ...	\$10	\$6.80, buy.	—	35 cents for 1915
Kowloon Land ...	\$30	\$35, sellers	—	\$2 1/2 for 1915
West Point ...	\$50	\$51, sellers	—	\$2 int. account 1916
Other.—				
Langkat ...	G10	Tls. 22, buy.	—	Tls. 1 for year ending 31-10-15
Shells ...	\$1	108 1/2	—	7-12-15 for 1915
Ural Caspian ...	\$1	32 1/2	—	9-12-15 for 1915
MINING.—				
Kailash ...	\$1	38 1/2	—	1-12-15 int. act. year ending 30-6-16
Rams ...	\$1	\$2 40	—	None since 1910
Tromch ...	\$1	\$1 1/2	—	3-12-15 account 1916
CORRIG MILLS.—				
Ewo ...	Tls. 50	T. 145	—	Tls. 9 for year ending 31-10-15
Kung Yik ...	Tls. 10	Tls. 14 1/2	—	Tls. 14 for year ending 30-11-15
Shanghai ...	Tls. 50	T. 110, buy.	—	Tls. 6 for year ending 30-6-16
Yangtze ...	Tls. 5	Tls. 5 1/2	—	Nil for 1915
YACELANES.—				
China Borneo ...	\$12	\$3 1/2	—	72 cents for 1915
China Lights ...	\$5	\$4 1/2, buyers	—	None since 1910
China Providents ...	\$10	\$9.90, buyers	—	70 cents for 1915
Dairy Farms ...	\$6	\$2 1/2	—	\$3 for 1915
Green Island Cement ...	\$10	\$11.50, buy.	—	\$0 cents for 1915
Hongkong Electric ...	\$10	\$53	—	\$2.25 for year ending 29-2-16
Hongkong Ice ...	\$25	\$100	—	\$2 int. account 1916
Hongkong Rope ...	\$10	\$34 1/2	—	\$1 int. account 1916
Hongkong Steel ...	\$10	\$9 1/2	—	None for year ending 31-5-16
Hongkong Tram ...	\$10	\$7, s. & b.	—	Int. 7% account 1916
Peak Tram Old ...	\$5	\$10	—	7% for year ending 30-4-16
Do. New ...	\$1	\$1	—	25 cents for year ending 31-5-16
Steam Laundry ...	\$5	\$5 1/2	—	\$1 for 1915
Union Waterworks ...	\$10	\$16, sales	—	70 cents for 1915
Watson & Co. ...	\$10	\$22, buyers	—	None since 1914
Wm. Powell, Limited ...	\$7	\$6 1/2, buy.	—	—

BURBURA (Singapore Currency)	PAID UP VALUE.	YEAR ENDS.	LATEST QUOTATION.	DIVIDEND FOR LAST YEAR.	INT. DIV. TO DATE.
Alor Gajah ...	\$1	Sept.	\$3.80	65 p. a.	—
Ayer Panas ...	\$5	Jan.	\$11.70	25 p. a.	10 p. a.
Glenaly ...	\$1	Oct.	\$2.40	15 p. a.	10 p. a.
Kedah ...	\$1	Apr.	\$4.10	42 1/2 p. a.	50 p. a.
Kuala ...	\$2	June	\$8.10	30 p. a.	—
Malaka Pinda ...	\$1	Aug.	\$2.23	20 p. a.	—
Malakoff ...	\$2	Dec.	\$4.75	35 p. a.	10 p. a.
New Serendah ...	\$2	Dec.	\$4.30	20 p. a.	10 p. a.
Sandycroft ...	\$2	Jan.	\$4.90	25 p. a.	12 1/2 p. a.
Tapah ...	\$10	Dec.	\$22.00	25 p. a.	20 p. a.
Plantation Rubber in London			\$0.11 1/2		

VERNON & SMYTH. Share Brokers.

BEFORE LEAVING FOR HOME ON A HOLIDAY

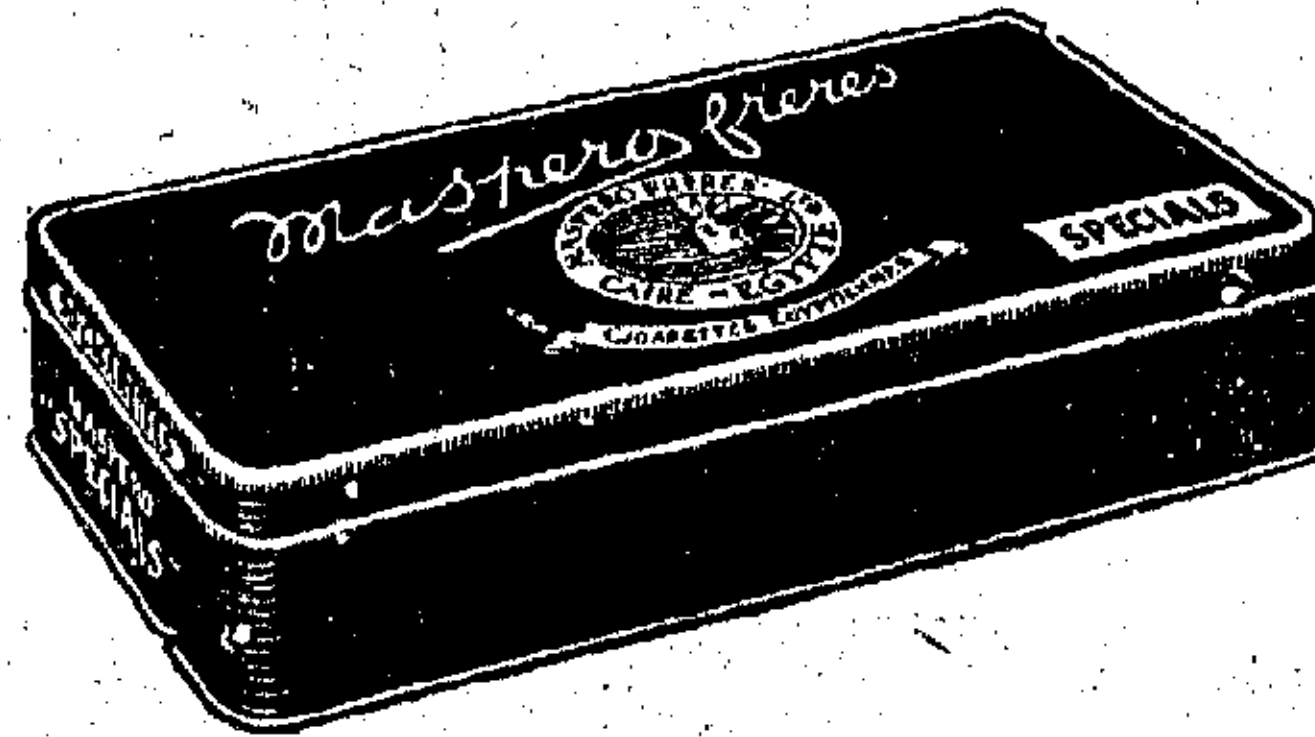
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TO BE SENT TO YOU, AND SO

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ALL THE NEWS OF THE WEEK FULLY RECORDED. INCLUDING THE MOVEMENTS OF THE LOCAL MARKETS. 24 PAGES! 24 PAGES!! 24 PAGES

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\$1.50 for a tin of 50 Cigarettes.

Manufactured by—

MASPERO FRÈRES,

CAIRO, EGYPT.

BANKS

HONGKONG AND SHANGHAI BANKING CORPORATION.

Paid-up Capital ...	\$15,000,000
Reserve Funds:—	
Sterling	\$1,500,000, at 2/—=\$15,000,000
Silver	\$18,000,000
Reserve Liability of Proprietors	\$33,000,000
Reserve Funds	\$15,000,000

COURT OF DIRECTORS:
W. L. PATTENDEN, Esq.—Chairman.
S. H. DODWELL, Esq.—Deputy Chairman.
Hon. Mr. C. E. Anton, Hon. Mr. P. H. Holyoak.
G. T. M. Edkins, Esq., J. A. Plummer, Esq.
C. S. Gublay, Esq., Hon. Mr. E. Shellin.

CHIEF MANAGER:
Hongkong—N. J. STABBE, Esq.
MANAGER:
Shanghai—A. G. STEPHEN, Esq.

LONDON BANKER:
LONDON COUNTY AND WESTMINSTER BANK, LIMITED.

HONGKONG INTEREST ALLOWED.
On Current Account at the rate of Two per cent. per annum on the Daily Balance.
ON FIXED DEPOSITS.
For 3 months, 2 1/2 per cent. per annum.
" 6 " 3 " "
" 12 " 4 " "
N. J. STABBE, Chief Manager.
Hongkong, 8th November, 1916. [9]

THE BANK OF CHINA GOVERNMENT BANK.

(SPECIALLY AUTHORIZED BY PRESIDENTIAL MANDATE OF 15TH APRIL, 1913.)

Authorized Capital ...	\$60,000,000
Paid-up Capital ...	\$10,000,000

HEAD OFFICE.—PEKING.

BRANCHES AND SUB-BRANCHES.

SHANGHAI: Nanking, Chinkiang, Yangchow, Wusih, Wuhu, Anshing, Tientsin, Tsin-kiangpo, Soochow, Hankow, Shaohi, Ichang, Nanchang, Tientsin: Peking, Tongshan, Luansien, Tsinghsien, Hsing-tai, Hangchow, Weichow, Shashain, Chientsin, Lanchi, Huchow, Ningpo, Kaiping, Changteh, Sinyang, Lohu, Cheowkeu, Tsinan, Chowtsien, Tientsin, Lanchi, Haining, Chefoo, Tsingtao, TAITUAN: Yunnan, Fochow, CHANGCHUN: Kirin, Moukden, Newchwang, Dairen, Harbin, Tientsin, Tieling, Chinchow, Antung, CANTON, KUEIYANG, PEKING, Kueishu, Suifuancheng, etc., etc.

CANTON BRANCH.

Interest allowed on current accounts and Fixed Deposits. Terms on application. Every description of Banking business transacted loans granted on approved securities. Special facilities for Home Exchange.
Hongkong 13th October, 1914. [182]

THE CHARTERED BANK OF INDIA, AUSTRALIA AND CHINA.

INCORPORATED BY ROYAL CHARTER, 1853.
HEAD OFFICE—LONDON.

Paid-up Capital ...	\$1,200,000
Reserve Fund ...	\$1,800,000
Reserve Liability of Proprietors	\$1,200,000

FOREIGN EXCHANGE and General Banking business transacted.

CURRENT ACCOUNTS opened and FIXED DEPOSITS received for 1 year or shorter periods at rates which will be quoted on application.

T. O. DOWNING, Manager.
Hongkong, 15th June, 1915. [141]

Printed and Published by HENRY ADOLPHUS CARTWRIGHT, for THE HONGKONG DAILY PRESS, LTD., at 10A, Des Voeux Road Central, Victoria, Hongkong. London Office: 131, Fleet Street, E.C.

BANKS

THE BANK OF TAIWAN, LIMITED (TAIWAN GINKO).

INCORPORATED BY SPECIAL IMPERIAL CHARTER, 1899.	
Capital Subscribed ...	Yen 20,000,000
Capital Paid-up ...	15,000,000
Reserve Funds ...	4,880,000

HEAD OFFICE: TAIPEI, FORMOSA.

BRANCHES:

JAPAN—Kobe, Osaka, Tokyo.
FORMOSA—Ago, Giran, Kagi, Karento, Keelung, Mankin, Pusan, Shih-ching, Tainan, Taiwan, Takow, Tamsui.

CHINA—Amoy, Canton, Foochow, Hankow, Kiuksing, Shanghai, Swatow, Others—Hongkong, London, Singapore, Soerabaya.

LONDON BANKERS.

Capital and Counties Bank, London, and South-Western Bank, Farn's Bank.

The Bank has Correspondents in the Commercial centres of Russia, Manchuria, Indo-China, India, Philippine Islands, Java, Australasia, America, and elsewhere.

N. YANAGITA, Manager.

HONGKONG BRANCH, 3, Des Voeux Road.

Hongkong, 15th December, 1916. [104]

THE MERCANTILE BANK OF INDIA, LIMITED

HEAD OFFICE: 15, Gracechurch St., London

Authorized Capital ...	£1,500,000
Subscribed ...	1,250,000
Paid-up ...	500,000
Reserve Fund ...	550,000

BANKERS:

THE BANK OF ENGLAND.

THE LONDON JOINT STOCK BANK, LIMITED.

BRANCHES:

Bombay, Calcutta, Hongkong, Kots Bharu, Penang, Colombo, Hovrah, Kuala Lumpur, Shanghai, Delhi, Kanay, Madras, Singapore, Port Louis (Mauritius).

HONGKONG BRANCH.

Every description of Banking and Exchange business transacted.

INTEREST allowed on Current Accounts at 2 per cent. per annum on Daily Balances and on Fixed Deposits at rates that may be ascertained on application.

C. CHAMPEIN, Acting Manager.

Hongkong, 26th May, 1916. [32]

HONGKONG SAVINGS BANK.

THE Business of the above Bank is conducted by the HONGKONG AND SHANGHAI BANKING CORPORATION.

Rules may be obtained on application.

INTEREST on deposits is allowed on the Minimum Monthly Balances at 3 1/2 per cent. per annum.

Depositors may transfer at their option balances of \$100 or more to the Hongkong and Shanghai Bank to be placed on FIXED DEPOSIT at 4 per cent. per annum.

For the HONGKONG AND SHANGHAI BANKING CORPORATION, N. J. STABBE, Chief Manager.

Hongkong, 2nd November, 1914. [10]

YOURS FOR A WARM NEW YEAR.

HEAT

WHEN YOU WANT IT.

WHERE YOU WANT IT.

The "Majestic" Electric Heater is light enough to be carried from Room to Room



ELECTRIC GIFTS

are always welcome and of things Electrical

none more appreciated than

A "MAJESTIC"

ELECTRIC RADIATOR.

and can be attached to any Electric light socket or plug, and uses less current than any Radiator of like power.

SOLD BY—

WM. C. JACK & CO., LTD.,

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14, DES VOEUX ROAD, HONGKONG.

Grand Prize of Honour
Panama-Pacific International Exposition
SAN FRANCISCO, 1915



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